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HIS HIGHNESS' GOVERNMENT
JAMMU & KASHMIR

FINANCIAL CODE

VOLUME I

First Edition



ISSUED IN
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FINANCIAL CODE.

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FINANCIAL CODE.

CHAPTER I.

GENERAL PRINCIPLES AND RULES.

Receipt of Money.

1. All sums of money, which any State Officer receives in his official capacity, must immediately be paid in full into the nearest treasury, without any deduction whatever, and the amount must immediately be credited by the Treasury Officer to the appropriate head of account. The appropriation of departmental receipts for departmental expenditure, except when specially authorized through the Accountant General, is strictly prohibited.

This rule is relaxed :-

- (a) In regard to moneys received in Civil, Revenue and Criminal Courts on account of the service of summons, diet money of witnesses &c., and kept for 3 months with the Nazir of the Court for disbursement, but a complete account should be kept for such sums and the Chief Judges will furnish the Accountant General with a quarterly certificate as below :-

“I certify that I have verified the balance in the hand of the Nazir of my Court and checked the amount of receipts and payments upto and for the quarter ending..... and that the balance with the Nazir does not include any sum received by him before the commencement of the quarter under certificate, all such old items, having either been paid to the claimants, or deposited in the treasury : I also certify that a similar certificate has been received in my office from all mufasil and other Courts, Civil, Revenue and Criminal”.

- (b) In the case of fines &c., received by Criminal Courts in cow killing cases, these should never be paid into the Treasury but kept with the Nazir of the Chief Judge of the Province. The Chief Judge will submit a quarterly account of these to the Accountant General, showing opening balance, closing balance, receipts and payments during the quarter, and closing balance. All payments should be supported by the authority of the Education Minister and should be made for charitable purposes only.
- (c) Receipts by Regimental Officers on account of Regimental Funds are spent direct.
- (d) In the case of money realized on account of fuel for cremating purposes at the Jogi gate, Jammu, this money should not be paid into the Treasury but retained by the President of the Jammu Municipality, who will submit a quarterly account to the Accountant General, showing opening balance, receipts and payments during the quarter and closing balance.
- (e) Contonment and Litter Fund receipts are also spent in the Regiments direct.

2. Departmental receipts may ordinarily be realized in legal tender coin or currency notes only. Government currency notes of the denomination of Rs. 5, 10, 50, and 100 which are designated universal currency notes, may be received by all Government Officers in payment of Government dues or in settlement of other transactions irrespective of the circles from which the notes may have been issued: but notes of higher denominations can be received only within the limits of the circle of issue to which the notes belong. Currency notes of the denominations of Rs. 20 which are already in circulation should be treated by Government Officers like universal notes.

3. Officers of Government receiving money on behalf of Government must give the payer a receipt.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account or be received at all except under ordinary rules.

Note 1.- If, for any special reason, it becomes necessary to keep the cash chest of any office or department or any valuables held by a State Officer on Official account and not for private purposes in the Treasury for safe custody, the fact must be reported to the Accountant General. The key of such chest must not be kept by the Treasury Officer. A register should be kept in the Treasury in Treasury Form No: 130 in which the receipt and return of such chest &c., should be duly acknowledged. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags in the vault under joint locks, but only until the following day, the fact being recorded in the register mentioned above.

Cash chests of Sub-Post Offices may be embedded in the Treasury verandah within the sight of the sentry or Police Guard attached to the Treasury.

The Treasury Officer is responsible for seeing that a box received for safe custody is properly locked or the seal of a packet is intact, and that the particulars required for column 5 of the Register are given in the memorandum forwarding the box or packet. These will be kept under double lock and a receipt signed by both the Treasury Officer and the Treasurer will be given for it, if required. The articles will be returned on the authority of the officer depositing them and on surrender of the receipt granted by the Treasury or giving a fresh receipt stating why the original receipt granted by the Treasury could not be produced. The acknowledgment of the person receiving them will be taken in column 8 of the register. Each entry in the register must be initialled by both Treasury Officer and Treasurer.

Cash Chests of the Central and District Co-operative Societies duly locked and sealed may be received for safe custody in the State Treasuries on the condition that the Treasury Officer will not be asked to open the treasuries oftener than once a week for the purpose, except under special orders

of the Accountant General.

5. Any person paying money into a Government treasury will present with it a memorandum (Arzirsal), which will show distinctly the nature of the payment and the person or the officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. The memorandum should be duly classified by the officer on whose account the money is paid into the Treasury and the receipt should be signed by all the three Accountant, Treasurer and the Treasury Officer.

- (1) Bound books which contain forms in duplicate should be indented for from the Press. Both copies should be filled up and presented at the Treasury. One copy will be returned to the tenderer duly signed as a receipt, and the other retained in the Treasury for further action.
- (2) Duplicate chalans are not required when remittances are made to a treasury for obtaining Hundies, or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge the receipt of the remittance.
- (3) If a person has to pay several sums of money, they may all be entered in a single Arzirsal, provided each item is separately entered, and the nature of each is clearly stated.
- (4) If any sum is paid in on account of the refund of an advance, or excess drawal, full particulars must be given of the date etc. of the original payment.
- (5) If any unnecessary delay occurs in the receipt of money by a treasury, the fact should be reported to the Accountant General by the presenter.
- (6) No mismatched or mutilated Currency Notes or Cheques on Banks will be received by a Treasury; and no coin or notes will be received otherwise than under the rules from time to time in force.

Check of Receipts.

6. It is ordinarily the duty of the Revenue Department concerned and not of the Audit Department, to see that the dues of the Government are regularly paid into the Treasury. Detailed rules are given in Chapter 2.

Payment of Money at a Treasury.

7. (a) A Treasury Officer has no general authority to deal with the demands presented at the treasury, his authority to make payment being strictly limited by the provisions of the prescribed Financial Rules and Orders. If a demand of any kind is presented at a treasury which is not provided for by the rules referred to above or is not covered by a special letter received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment unless it is an express order to him to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.
- (1) Grants-in-aid to local bodies, religious, charitable or educational institutions etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses etc., sanctioned by the Government, should be disbursed at the Treasury only under the authority of the Accountant General. If the grant is sanctioned monthly the first bill of the year should be preaudited by the Accountant General and the bills for the following months of the year can be paid by the Treasury direct at the rate passed by the Accountant General.

Note:- The rule in clause (a) above does not authorize the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that sanction to certain specified charges should be quoted on the bills when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility or incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is

not authorized to refuse the payment of such bills on the ground that the charges have not been sanctioned.

- (b) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General and the Accountant General's order for payment, if not acted upon within six months from date of issue, should be considered as cancelled.

Claims to pay and allowances (including Travelling Allowance) or to increments which have been allowed to remain in abeyance for a period exceeding three years cannot be investigated by the Accountant General except under special orders of the Minister concerned.

Note 1:- Delays in payment are opposed to all rules and are highly inconvenient and objectionable and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

Note 2:- No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the Budget estimates and duly sanctioned.

Note:- Periodical increments of pay are not increases to pay within the meaning of the above clause.

8. Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury.

9. All claims should be lodged as soon as they fall due and all salary, establishment and pension bills should be presented at the Treasury in the month succeeding that for which they are due and any unnecessary delay in payment should be reported to the Accountant General. Pay and allowances payable at longer intervals than one month should however be paid as soon as they fall due e.g. pay of Patwaris of the settled Tahsils Jammu Province or of Frontier District, Mukarrari and Military Service Pension payments etc.

10. When a person not in Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require :-

- (a) The submission of the claim by the Head of the Department or other responsible Government Officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.
- (b) Failing the above in cases when it may be necessary to pay the amount of a bill drawn by a person not in Government service, and also when the authority of the Head of the Department or responsible officer is insufficient an order from the Accountant General should be sought by furnishing that officer with any necessary particulars for obtaining the sanction of Government should such be needed.
- (c) And in any event, if a bill be drawn by a person not in Government service, the Treasury Officer should use special precautions for satisfying himself of the applicant for payment.
- (d) In all doubtful cases, the Treasury Officer of a Tahsil Treasury should take orders of the Wazir Wazarat, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

11. In respect of the transactions of the Government pies should be omitted from all bills, for pay and allowances, pensions and travelling allowance. All individual items in such bills should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna) except as specified below:—

- (a) In the case of pies occurring in life insurance premia under the State Insurance Scheme which are deducted from pay bills, the total sum for twelve months is

bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year the necessary adjustment being made in the last month e. g., a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.

- (b) As regards recoveries of amounts under objections or of advances, the instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary, e. g., a motor car advance of 5,000 to be paid in 36 instalments should be recovered as follows : 35 instalments of Rs. 138-14-0 and a last instalment of the balance of Rs. 139-6-0.

12. Receipts for all sums exceeding Rs. 20 must be stamped; but the following are exempt:-

- (a) Receipts given by or on behalf of Government.
- (b) Receipts on cheques sufficiently stamped.
- (c) Pay, pension and allowances of the non-commissioned officers and soldiers of the Military Department.
- (d) Receipts for any payment of money without consideration, such as receipts for Grants-in-aid bills, and for fees paid to Barristers-at-Law.
- (e) Money paid to a State Officer for State purposes.
- (f) Hundies.
- (g) Cheques drawn by State Public Works and Forest Officers.
- (h) Pay and travelling allowance bills of Establishment (For these stamped receipts where necessary are taken on the acquittance rolls or separately), and Contingent bills.
- (i) Payments for British Government and to other Indian

States.

- (j) Payments made and receipts taken in British India should, when necessary, have receipts stamp of the British Government.
- (k) Allowances paid to the Ruling Family of the State.
- (l) Money paid to the Co-operative Societies.
- (m) Money paid to Kashmir Valley Food Control Department.

13. The presenter of a bill or cheque should not leave the Treasury unless he gets his money or a written document stating why payment cannot be made, but in the case of salary and establishment pay bills presented for payment 3 days before the last working day of the month as per Rule 52, payment will be made on the first working day of the next month. Treasury Officer's objection slip should not be detached from the bill even if the objection is removed.

14. No payment will be made on a piece of paper less than six inches square (except in case of a printed State cheque) or on old or torn paper or unless it is legibly written and the document is signed by the drawing officer. When a bill is paid to a Banker, clerk, chaprasi or other Messenger, it will be deemed to be paid to the Head of the Office. The actual payee (whether Head of Office, clerk or messenger) will sign the bill at time of payment in token of actual receipt of the cash. For rules for payment of cheques drawn on the Treasury, see Chapter XIII Rules 305 to 310. Salary and other bills for personal claims of Gazetted Officers and pensioners' bills may be endorsed payable to any bank duly established at Jammu or Srinagar and which has given a bond of indemnity. Such bills may not be endorsed as payable to any other person.

15. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules:-

- (a) Receipts drawn by a Municipality, and the Dharmarth Department.

Note:- This rule applies also to receipts drawn for claims the adjustment of which may be made through account current.

- (b) Receipts signed by a Government Officer as chairman of a Municipality, Notified Area, Cantonment etc.
- (c) Receipts drawn on account of Cantonment and other Local Funds.
- (d) Receipts for advances taken by Government officers.
- (e) Receipts for refund or repayment of deposits.
- (f) Receipts on acquittance rolls of Establishment.

16. The following general instructions regarding the preparation and form of vouchers should also be observed :-

- (a) Printed forms of vouchers in English should be adopted as much as possible, but when, from any circumstance, a vernacular voucher is unavoidably necessary, a vernacular form should be used.
- (b) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples:- "Rupees twenty six only" "Rupees twenty five, 4/11".
- (c) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; and in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher

called for.

- (d) The correct head of classification should be recorded on each voucher by the drawing officer, the classification in the list of Account Heads being taken as a guide. The classification should also show whether the expenditure is Reserved or Non-Reserved.
- (e) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer or of an establishment as in such cases the whole of his allowances even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to general revenues.
- (f) No payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.
- (g) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (h) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (i) The authority under which deductions are made in a bill should be quoted.
- (j) Dates of payment when possible should be noted by the payees in their acknowledgments in sub-vouchers,

acquittance rolls etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

- (k) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

Note :- These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payments made departmentally.

17. A Treasury Officer must not honor a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

18. It must be remembered that the Treasury Officer has to satisfy not only himself but also the Accountant General, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must, therefore be given to the rules regarding the completion of vouchers referred to in Article 16. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse, if he accepts a voucher which does not formally record that information.

- (1) Treasury Officers when cashing bills for Mining Officers and others at a distance from the treasury should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that a guard or messenger who receives the money

should ascertain that the amount stated agrees with the actual cash or drafts delivered to him and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :-

Bills presented for pay etc:	...	...	000
Bill presented for contingencies	...	..	000
Bill presented for sundries.	...	...	000
Total	...	...	000
Paid in Cash	...	...	000
Paid in draft	...	...	000
			000

* (Explanation). * Deductions if any

Signature of Messenger_____

- (2). Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

19. No Government Officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases in which, by existing rules, duplicates are prepared

and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink. Such duplicates should be submitted to the Accountant General for preaudit before payment. If, however, a bill lost had been preaudited by the Accountant General or borne pay order by that officer, but was lost before its encashment from the treasury a detailed report should be made to the Accountant General who will, after ascertaining non-payment of the original pay order issue a fresh pay order by a special letter but such fresh pay orders will not be given within six months from the date of the original pay orders, except in special cases in which payment of the original can be guarded against to the satisfaction of the Accountant General.

Responsibility for Overcharges.

20. The privilege of drawing pay abstracts or bills for salary, allowances or contingent expenses will be restricted to responsible officers and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without preaudit will be responsible for checking any palpable errors, and in the case of change of office, or of rate of salary of gazetted officers for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the over charge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

Note:- The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

Check of charges.

21. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular, or is in

excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due, (unless the amount be insignificant) informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper. The extent to which charges should be audited is prescribed by the Accountant General.

Audit Objections and Recoveries.

22. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts, are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a fortnight or send a letter explaining the cause of delay.

Note:- The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

23. When the Accountant General disallows a payment as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorizes the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury officers carry out these instructions.

1. If an officer, from whom a recovery is ordered has meantime been transferred to another district, the Treasury Officer should without delay pass on the order of recovery to the other treasury.
2. A Treasury Officer must not, when a retrenchment is ordered enter into any correspondence with either the Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to

carry out the orders he has received and to leave the person aggrieved to refer the case to Government through the proper channel.

3. Retrenchments and protests against retrenchments ordered by Accountant General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty enforcing immediately recovery of a retrenchment order under rule 2 above.
4. Recoveries of excess drawals are ordinarily made atonce in full, but if the officer affected has not acted contrary to orders or without due justification, the Accountant General may recover the excess by instalment of not less than $\frac{1}{4}$ salary.
5. A register should be maintained at the Treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the method by which the over-payment has been adjusted.
6. If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill from the next bill of travelling allowance; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not within a month, present a travelling allowance claim from which they can be recovered.

Cheques.

24. Cheque books required by Disbursing Officers authorised to draw on Saddar and Tahsil Treasuries should be obtained by them direct from the Accountant General. The Accountant General will supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single

requisition. The requisition should be signed by the Disbursing Officer.

25. A separate cheque book should be used for each Saddar Treasury or Tahsil Treasury and the drawing officer should notify to the Treasury upon which he draws, the number of the cheque book which from time to time he brings into use, and the number of cheques it contains. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

26. All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted: thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviations such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in Article 16 (b). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an f and changing the e into an r, the figure being easily altered to correspond. The word twenty if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

Note.- Article 16 (c) applies mutatis mutandis to corrections and alterations in cheques.

27. No advise of the issue of any cheque need be sent to the Treasury.

28. (a) Every cheque in favour of a Government Officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "A.B. or bearer", except when A.B. is a Govern-

ment servant. If a cheque payable to a person not in Government employ "or bearer" or payable to such person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment or in the case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment.

1. Where Tehsil treasuries are in charge of officials not acquainted with English, bi-lingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must before endorsing the same, add the words "Received payment by transfer credit to ———". Omission to do this facilitates fraudulent appropriation of money.

29. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the following form *. If after search through the list of cheques paid, the Treasury officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment Stopped". The Disbursing Officer will enter in his account the original cheque as cancelled, and may issue another.

* Certified that Cheque No: _____ dated _____ for Rs. _____ reported by the (Disbursing Officer) to have been drawn by him on this treasury in favour of _____ has not been paid, and will not be paid if presented hereafter.

_____ Treasury.

The

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Treasury Officer

Transfer of Office.

30. When an officer, who usually draws or countersigns bills, payable at treasury, makes over charge of his office to another, he should send a specimen of the Relieving Officer's signature to the Treasury Officer in order that the latter may satisfy himself as to the validity of the bills presented by him. The specimen signature should not be sent on a separate blank paper, but in a letter informing the Treasury Officer of the change of the office, both the officer relieved and officer relieving should sign one after another.

Note :— In case of non-gazetted officers taking over charge of an office who usually draw and countersign bills, a special authority from Accountant General on Treasury Officer is essential for honoring their signatures.

Defalcations and Losses.

31. With the exceptions noted below, any defalcation or loss of public money, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules, by which such loss was rendered possible, and the prospects of

effecting recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

32. All State officials in Civil and Military Departments excepting Gazetted Officers dealing with Government money or stores are required to furnish security. No security is necessary in the case of Gazetted Officers unless the Minister concerned thinks such security necessary. The Departmental Officers will see that with a view to prevent losses to the State, money or stores in excess of the value of security furnished do not remain in independent charge of such officials. The amount of security required in each case, mode of recovery and place where to be lodged should be stated in communication with the Minister-in-charge and a security bond obtained in printed and prescribed Treasury Form No. 151 Vernacular.

33. 1. Ministers of His Highness' Government and the High Court of Judicature have been authorised to sanction written off of :-

- (i) losses of cash and stamps upto Rs. 100/- in each individual case provided the loss is not due to culpable negligence of any Government Officer and the Accountant General has no objection to the write off.
- (ii) Government property excluding cash and stamps without limit of value, provided the Finance Department agrees.

Note :— Ministers are competent to sanction condemnation of unserviceable articles excluding cash and stamps and their sale by public auction without reference to the Finance Department. A quarterly statement of such auctions should be furnished by each Minister and sent to the Finance Department for information and remarks if any. (Order No, 751-C of 1936).

2. The Officers below the Ministers can sanction the write off of losses of furniture tools etc, but not cash and stamps, to the extent powers have been delegated to them by competent authority.

3. Worn out and unserviceable articles, should be sold by auction and the proceeds thereof credited into the

treasury, the difference between the original value and the sale proceeds being written off by the competent authority under the above rules.

Erasures.

34. Erasures and over-writings in any account register, schedule or cash book are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office, should be formally drawn to the irregularity. (See Article 16 (c).

Indent for Forms.

35. No State officer can prescribe a new Treasury Form or get reprinted any of the Treasury Forms mentioned in the list appended to this Code without the authority of the Accountant General. A stock of such forms is kept in the State Press at Jammu and before the form is printed, it is revised if necessary, and approved by the Accountant General. Consequently, all officers (including Treasury Officers) should indent for them from the Jammu Press only. Ordinarily one year's requirements should be indented for at a time, and such indents for a year should reach the Press by the first of Jeth of the preceding year i. e. 5 months before the commencement of the year of requirement, so that the Superintendent of the Press may be able to obtain the approval of the Accountant General for the reprinting of forms where necessary and may supply them to the indenting officers before the year commences. Supplementary indents and indents sent too late should be accompanied by explanations.

Note :— 1. In the treasuries in the Frontier Districts of Gilgit, Ladakh and Kishtwar, the stock of forms in reserve must be sufficient to obviate inconvenience from closure of the passes.

Bills requiring Preaudit,

36. The undermentioned bills require to be preaudited by the Accountant General except under special orders in a few instances; See also Art: 63.

- (a) All Travelling Allowance bills except those for fixed allowance and those of the Forest Department.
- (b) The first and last salary bills of Gazetted Officers joining or leaving the State Service.
- (c) The salary bills of Gazetted officers involving alterations in the rate of salary or in designation.
- (d) Arrear bills when due for more than six months.
- (e) Extraordinary charges.
- (f) Advances (See Rule 194 to 201)
- (g) Refunds of lapsed deposits.
- (h) Duplicate bills (see Rule 19).
- (i) Tombol bills.
- (j) Mukarrari bills due for over one year.
- (k) Famine Allowance bills.

Note :— The above rule may be relaxed by the Finance Minister in case of particular classes of bills where he is satisfied that adequate checks have been arranged for.

CHAPTER II.

CHECK ON RECEIPTS.

Note:- The rules in this Chapter are not applicable to the Public Works and Forest Department.

Departmental Revenue.

37. In the case of departmental revenue and cesses realized with it (i.e., Land Revenue, Customs and Excise etc.,) the duty of seeing that the dues of the State are regularly paid into the treasury rests on the Departmental Controlling Officers, who receive from their subordinates accounts and returns claiming credits for so much paid into the treasury and to whom the Accountant General sends for comparison with these, extracts from his accounts showing the amounts brought to credit in them. (Details of the Revenue Heads for which the Accountant General sends monthly extracts for check by the Controlling Officers, and of those for which he exercises check himself will be found in Appendix 9).

38. If any wrong credits are thus noticed by the Controlling Officer, he should atonce inform the Accountant General with a view to the correction of the Accounts, but if any credits claimed are not found in the accounts of the Accountant General, it is usually more convenient to make enquiries first of the Departmental Officer and then refer to Accountant General, if necessary.

Note 1:— To rectify misclassification as well as to guard against frauds it is essential for the Controlling Officer to leave no discrepancy unexplained in the two sets of accounts.

Note 2:— It is also essential that the Departmental Controlling Officer's account should not be compiled from account of returns prepared by the Treasury, but from his own departmental registers of demand and recovery of State dues. The Treasury Officer is, however, in some cases required to verify returns prepared for submission to Departmental Controlling Officer.

Note 3:— All Treasury Officers (except of Frontier Districts) shall supply to the respective Inspectors of Customs and Excise monthly statement showing the details of Customs and Excise Revenue by each Treasury receipt for necessary check.

39. In the case of Miscellaneous receipts paid into treasury by spending departments monthly reports should be sent to the Accountant General by the officers concerned for check and credit to their account as laid down in Appendix 9.

Fines.

40. In the case of fines of the Revenue and Customs and Excise Departments, the departmental officers are responsible for seeing that all sums realized have been paid into the treasury and that refunds, if any, are not in excess of the credit in each case. Every court whether criminal or civil will keep a fine register and will send monthly to Additional District Magistrates at Jammu and Srinagar or the Wazirs Gilgit and Leh a statement showing the judicial fines imposed and recovered and the balances thereof at the commencement and end of the month. The latter courts will also maintain a general register of fines showing such fines realized by each court within its jurisdiction. A statement of judicial fines will be sent monthly by each treasury to Accountant General who will prepare a consolidated statement showing such fines paid into each treasury by the courts and send the same monthly to the Additional District Magistrate or the Wazirs concerned. It will be the duty of such Magistrates to verify the receipts shown by the Treasuries with the payment made by the Courts within their jurisdiction from the statement furnished to them by the said courts.

Miscellaneous Demands.

41. Miscellaneous demands of the State not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him.

Interest on Government Securities.

42. The interest is realized in India and checked with registers kept by the Accountant General.

Chapter III.

PAY & ALLOWANCES.

GENERAL RULES.

I. Due Date.

43. All salary and establishment pay bills other than those payable from Jammu and Srinagar Treasuries may be signed at any time on or after the last working day of the Hindi month by the labour of which the salary is earned and are due for payment on the next working day. Such bills payable from Jammu and Srinagar Treasuries may, however, be signed and presented at the Treasury 3 days before the last working day of the month to which they relate, where the necessary check will be applied within the three working days and the payment made on the first working day of the next month. In the following cases only the salary due to date may be paid before the end of the month:-

- (a) When an officer proceeds on leave (other than privilege leave) lasting beyond the end of the month in which the leave is taken.
- (b) When an officer of the Civil, Military, Forest and Public Works Department is transferred from one of these departments to another.
- (c) When an officer finally quits the service of the State or, in case of British Lent Officers, is transferred to the British Service.

Note 1.- On the move of the head quarters of the Darbar from Jammu to Srinagar or vice versa, the Accountant General authorizes payment in advance of the pay bills of the non-gazetted officers moving with the Darbar for the whole of the month in which the move takes place.

Note 2.- The last payment of salary should not be made to a Gazetted Officer or to Naib Tahsildar etc., who draws pay on salary bill forms of Gazetted Officers finally quitting a service of the State until the Treasury Officer has satisfied himself by reference both to the Accountant General and to

his own records, that there are no demands outstanding against him. In the case of non-gazetted officers finally quitting service, the payment may be made without reference to the Accountant General on the responsibility of the superior officer (drawing officer).

Death of Payee.

44. (a) Pay, allowances or pension can be drawn for the day of man's death, the hour at which death takes place has no effect on the claim.

(b) Pay and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority;

(1) to the extent of Rs. 500 under orders of the Wazir in case of the Mufassil Treasuries and under orders of the Treasury Officer in case of the Saddar Treasuries or other officer responsible for the payment after such enquiry into the rights and the title of the claimants as may be deemed sufficient.

(2) For the excess over Rs. 500 under the orders of Government on execution of an indemnity bond with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of the deceased should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction of the pension was communicated to the pensioner or his heir.

(c) The rule regarding payment of pensions of deceased pensioners are contained in the Kashmir Service Regulations Article 303.

Last Pay Certificates.

45. When the transfer of a Gazetted Officer or a Naib Tahsildar etc., from one station to another involves the drawal of his pay from another Treasury, he will obtain a last pay certificate in the Treasury Form No. 39 & 40 from the former Treasury Officer to enable him to draw on the new Treasury. The last pay certificate should specify monthly rate of pay and allowances last drawn and the date upto which they have been paid and the outstandings against the officer or regular deductions, if any. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last pay certificate unless the certificate is first surrendered.

Note :- The rule does not apply to officers moving from Srinagar to Jammu and vice versa, with the Darbar at the time of the move of Head Quarters or to the Examiner Local Accounts. These officers should, however, give a certificate on their salary bill that they drew their last pay from Srinagar Treasury on _____ at _____ rate, and the Treasury Officers should adhere to this rate when cashing the salary bills.

Note :- The form of last pay certificate prescribed provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of pay by a Court of Law, of which he may have received notice before granting the certificate, but for passing on any of which he may afterwards receive notice to the treasury from which the officer will in future draw pay.

46. In the case of a non-gazetted officer transferred from one establishment to another, the last pay certificate should be granted by the Head of the Office or Drawing Officer in Treasury Form No: 55 or 56 to enable the Head of the Office to which he is transferred, to draw his pay correctly. The certificate in addition to the particulars required by the foregoing rule for

the Gazetted Officers should mention the date and hour at which the official was relieved of his former duties. The column "date and hour" of taking over charge will be filled in by the Head of Office to which the official was transferred and the last pay certificate will be attached to the first establishment pay bill in which the pay of the person transferred is charged.

Bond of Indemnity for drawing Leave Salaries etc:-

47. (a) Officers often make arrangements with their agents to draw their leave salaries or vacation allowances, pension etc: either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation; the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment.

Note:— A register of Power of Attorney will be kept by the Treasury Officer in Form 168 A.

- (b) The bond of indemnity which must be stamped may be of the following form in the case of a firm:-
bank

In consideration of our being permitted to draw
their
pay
leave salary of..... during his absence from..... ..
pension

We, _____ here engage
the (here enter the name of the bank)
to refund to Government, on demand, any over-
payment that may be made to us as his agents.
them agent

- (c) It must of course be seen that the person signing the bond of indemnity, has authority to bind the bank or firm.
- (d) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may,

for this purpose, be allowed to enter into a general agreement provided that they are bankers who are incorporated in the British Dominions and are in the position of drawing pay, pension etc: for a considerable number of officers.

Note:— The form of the bond requires advice to be sent to the Account Officer of any change in the constitution of a firm, to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into, previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

- (e) Agents of standing or respectability are also allowed to execute a single bond to cover the leave salaries, pensions etc: of their constituents, payable by the Account Office. Agreements for the execution of such a bond must be made through the Finance Department.

Payment of leave Allowances.

48. Leave allowances are payable after the end of the month for which due.

Note 1:— Payment of leave allowances (other than privilege leave allowances) of a Gazetted Officer require sanction of the Accountant General.

49. The Leave allowance of non-gazetted officers is paid by the Head of the Office and drawn on ordinary and supplementary establishment bills. The Head of the Office must satisfy himself that the absentee is alive; and may remit the leave allowances at the expenses of the receipt; the Head of office is solely responsible for such payments.

Deduction from bills.

50. Deduction from bills (other than fines and savings, deductions in establishment pay bills for which specific columns are provided) should be distinctly explained in the remark column in case of establishment pay bills and on reverse in case of salary bills, to enable the Accountant General to afford credit. In case of Fund deductions, the period for which deduction has been made should be clearly stated. The duty of noting the proper deduction to be made from pay bills on account of Funds devolves on the drawers of the bills.

Basant and Dussehra Presents.

51. Presents of Nazars on the occasion of Darbars.

Presentation of Nazar is compulsory on Basant and Dussehra Darbars and the Darbar on the birthday of His Highness the Maharaja Bahadur by all Gazetted Officers of the Government (Except Europeans) whose Head Quarters are at Srinagar, Jammu, Gilgit and Leh.

- (2) The Nazars presented in each case be in gold coin, Sovereign or half Sovereign, the number of such coins to be determined with reference to the nearest approximation in rupees to the pay of the officer concerned at the rate of 3 per cent.
- (3) The nazarana collected on such occasions will be paid into the State Treasury as soon as possible after the conclusion of the Darbar.

Officers whose services have been lent by the British Government.

52. British lent officers receive only the pay or remuneration agreed upon and sanctioned for them by the British Government.

Therefore no increase or extra allowance can be paid by the Treasury Officer or the Head of the Office without authority from the Accountant General.

53. The Pension Contribution payable monthly to the

British Government for each British lent officer is credited at the close of each month by the Accountant General in his account current with the British Government and should not, therefore, be shown in the monthly pay bills in which should be charged only the net salary sanctioned by the Government. For Fund deductions, if any, the duty of making deduction from the pay bill rests on the drawers of the bills who should state thereon clearly the period (in English months) for which deduction is made.

54. On their first transfer from the British Service, to the State Service, the Officers transferred are paid for the joining time by the State according to Hindi months, while for their joining time on their retransfer to British Government Service, they are paid by the Government according to English months. Such first bills must be preaudited.

Creation of appointments.

55. Creation of posts, permanent or temporary requires Government sanction except where such powers have been delegated to lower authority.

CHAPTER IV.

GAZETTED OFFICER'S BILLS.

Form of Pay Bill.

56. For the fixed allowance of a Gazetted Government servant the adoption of bills in a form similar to treasury Form No: 32 is recommended, in which the whole of the fixed allowances claimable by a Government servant in respect of the same appointment are set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

57. It is found more convenient that the pay of Naib Tahsildars, Sub-Registrars, and other similar Government servants belonging to establishments limited and fixed with reference to the requirements of a whole administration who are not ranked as Gazetted Government servants but whose pay varies according to grade, should be drawn separately in the form provided for Gazetted Government servants, instead of being included in the pay bill of their office Establishment.

58. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or order of the Government servant, the pay bill may be made payable to some well known banker or agent.

1. Under the above article the receipt of the banker or agent cannot be accepted as a final acquittance unless the bill itself is endorsed in favour of his banker or agent by means of a distinct pay order which need not be stamped, whether it is in the body of the bill itself or separate, except when he holds a legally valid power of attorney to act for the Government servant concerned.
2. A Government servant or any other single person cannot be constituted an "Agent" under Article 47 for the purpose of the above rule.
3. The ruling in this article applies to all payments,

whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account.

4. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 16 (k) should be followed. When payment is made by cheque, it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

59. A Gazetted Government servant when first claiming his pay as such, should submit with his bill, a last pay certificate in accordance with the rules for preaudit by the Accountant General. If he be a newly appointed servant, he should submit an age and health certificate and a State Subject Certificate; but if the appointment is temporary, the age and health certificate need not be furnished until he is confirmed.

Alterations of Pay.

60. No officer may draw an increased or a changed rate of pay leave salary or fixed allowance unless the bill on which he draws it is either preaudited by the Accountant General or is accompanied by a letter of the Accountant General, authorising the amount to be drawn. But as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates or send their bills for preaudit to the Accountant General if they do not first receive his letter of authority.

61. In the case of time scales of pay with efficiency bars at certain stages, an audit officer will not authorize any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed, until he has received a declaration from the authority, empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office.

62. Every transfer of charge of a Gazetted Officer should be reported by post on the same day to the Accountant General and in the case of an officer having independent charge of a public treasury, statement of the cash balance of stamps and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

Travelling Allowance Bill.

63. Gazetted Officers draw travelling allowance on Treasury Form 41 or 42.

When a circuitous road is taken the reasons for doing so should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail. No travelling allowance bills are to be paid without preaudit by the Accountant General except in the following cases:-

- (1). Fixed T.A. drawn along with salary.
- (2). Officers located in the Frontier District of Ladakh.
- (3). Offices located at Jammu (Head Quarters) or moving there with Government.
- (4). The P.W.D. and the Forest Department.
- (5). Non-official Members of the Praja Sabha.

Inspecting Officers

64. An officer whose duty requires him to travel about on inspections should ordinarily take with him a last pay certificate which will enable him to draw from the nearest treasury within his circle of jurisdiction, such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head quarters.

CHAPTER V

ESTABLISHMENT.

Sections of Establishment.

65. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments e. g., a District Officer's "Trade statistics" establishment is to be treated as distinct and separate from his Land Revenue establishment.

66. For the purpose of pay and audit, establishments are distributed into "sections". No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Accountant General in communication with the heads of offices or departments on the following principles :-

(a) The distribution should be uniform throughout the State for the same kinds of establishments.

(b) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(c) The distribution in the latter case should follow the actual working arrangements of the office e. g., a Wazir's establishment might be distributed in the following sections:-

English Office, Vernacular Office.

(d) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(e) Petty and numerous establishments are often best distributed according to Sub Divisions e. g., Village School Masters of a division would form one section while of the higher classes of schools, each school would form a separate section.

(f) Clerks or School Masters, etc. should not except in

small establishments, be lumped up with chaprasies or servants, but servants should, when their number is not very small, form a separate section or sections.

- (g) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.

67. Early in Katik in each year a detailed statement of the permanent establishment as it stood on 1st Katik should be prepared in duplicate in Try: Form No: 51A, a sufficient number of blank copies will be supplied in Assuj by the Accountant General. One copy of the detailed statement, duly signed and certified, should be submitted to the Accountant General before 1st Magher, and the other kept as office copy. The statement should show accurately the establishment as it exists on 1st Katik and in preparing it the following instructions should carefully be observed.

1. The name, designation and pay of every Gazetted officer, clerk or menial servant holding a permanent pensionable appointment, whether on duty or absent on leave or deputation or under suspension, should be distinctly shown, and any official on non pensionable establishment should be shown in detail of grades and in lump sum amounts only.
2. The date of birth, of oppointment to present post and of promotion to present pay, of each person should be entered in the appropriate column. The date of birth by Hindi year should be given, and if the exact date is not known, the approximate date or year should be stated. The declaration of age made at the time of or for the purpose of entry into Government service should be deemed absolutely conclusive and no revision of such a declaration should be allowed to be made at a later period for any purpose whatsoever.
3. The return should show accurately the sanctioned scale

of permanent establishment and must agree with the Budget provision for that year and will include every post whether filled up or not, and if a post be vacant, the word "vacant" should be set against it in the column "name of incumbent".

4. Names should be arranged in order of the sections of the establishment. There should be a separate total for each section.
5. The name of any person acting in an appointment should be shown in the column "name of incumbent" beneath the name of absentee for whom he is officiating. The acting allowance should similarly be shown beneath the pay of the permanent incumbent in the prescribed column.
6. If the acting incumbent holds a permanent appointment upon another establishment, the fact should be stated and in the remark column the other establishment should be specified.
7. The remarks column should show the following particulars :-
 - (a) Leave (other than privilege and casual leave) taken during the whole of the last year with date and duration.
 - (b) Transfers during last year with dates and authorities.
 - (c) Deputation and suspension during last year with period, place of deputation and duty.
 - (d) If the pay is progressive, the rate of increment, and maximum, with quotation of authority.
 - (e) In case of a British lent Officer, pension contribution and exchange compensation allowance should be given, also the authority of the Government of India transferring him to State service should be quoted.
 - (f) If an officer draws allowances from local funds or

from more than one establishment the amount and source from which payable should be stated.

8. When completed in accordance with the above instructions the detailed statement should be carefully checked with the service books, as it will be chief authority by which hereafter pension claim will be tested. Certificate of the comparison with Service Book as printed on the form should be signed by the Head of the office.
9. A detailed statement should be given at foot of the original return, form 39 miscellaneous showing new names of non-Gazetted Government servants which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates and Hereditary State Subject Certificates were furnished, and if they include the names of the persons transferred from other Government appointments, those appointments should be specified as well as the dates from which transfers have effect. Information required in regard to the names of non-Gazetted Government servants which appeared in the list of the previous year, but are now omitted should be given at the end of the list as also regarding non-gazetted Government servants who have been on leave, or under suspension during the previous year. In the case of any who have been under suspension a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st Katik should be shown in the return of the office from which he has been transferred with a note that he is in transit.

Alterations of Establishment.

68. No alterations are admissible in the sanctioned scale of an establishment unless they are sanctioned by His Highness' Government under the following rules :-

69. - When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out:-

- (i) the present cost, either of the section or sections affected or of the total establishment as the circumstances of the case may indicate to be necessary;
- (ii) the cost after revision; and
- (iii) details of the number and pay of the appointments which it is proposed to add or modify.

Explanation:- When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example. It is proposed to convert a Primary School to a Middle School involving conversion of some appointments. Full details of the teaching staff should be given, because without these details the necessity for the appointments cannot be gauged. No details should be given of the clerical or other subordinate staff.

Note: In determining the extra cost, allowances whether fixed or variable, should be included.

2 (a) In the following cases a proposition statement in duplicate in form 50 should also be submitted:-

- (i) Cases of general revision of establishment;

- (ii) Proposals which cannot be set out clearly without it; or
 - (iii) Schemes which require the sanction of His Highness' Government.
- (b) The details to be shown in proposition statements will be determined by the following rules:-
- i. The proposition statement, where this is necessary should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.
 - ii. Where a section consists of both inferior and superior servants, details need be given only of the classes affected, if a saving of labour will result from the adoption of this procedure.
 - iii. The rules as to detail set out in clause 1 above.
 - iv. In filling up the proposition statement form, each appointment carrying a different rate of pay or designation must be shown separately on a separate line, more than one appointment carrying the same rate of pay and designation should be lumped together in one line showing their total number, and total monthly cost in column "No: and amount." The column "rate of pay" must show the monthly rate for each appointment and not total rate for several appointments and the columns of "Amount" under "present scale" must show the monthly cost only.

Note:- The fixed allowances referred to in the note to clause 1 above, should be entered in the proposition statements, when such statements are prepared but the variable allowances should not be included therein.

- (c) The proposition statement or the proposal for revision should be forwarded through the Accountant General who should verify the present scale

or state the present cost, as the case may be according to his Audit register, but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the Accountant General to make the submission of proposal for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those framed by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 67.

- iii. The statements prescribed in Article 233 should also be submitted when necessary.

70. Proposals for creating an establishment or for the revision of an already sanctioned establishment should be submitted immediately the need for it arises and should not under any circumstances be postponed until the Budget estimates of expenditure are being framed or considered, as such a course impedes business during probably the most busy time of the year.

71. Increases to an establishment will originally be sanctioned, with effect from 1st Katik of the year following that in which the proposals are made, and in the Budget estimates of which the necessary funds will be provided. But when it is absolutely necessary that proposals should take effect during the currency of the year in which they are made, the officer submitting them must give full reasons why he considers it indispensably necessary that the outlay should be incurred at once and not postponed to the beginning of the ensuing year. In such an emergency he should also state, if possible, from what source he would propose to meet the additional expenditure by a re-appropriation statement in treasury form No. 70, but if he is not in a position to do this, he should say so.

72. Director Medical Services Jammu and Kashmir

Government is empowered to authorise the Chief Medical Officers to engage in emergent cases in anticipation of Government sanction the minimum establishment required for suppression of epidemic on the usual rates of pay and within the sanctioned Budget provision.

Monthly Pay Bills.

73. Pay bill should be prepared in form 43 to 46 separately for permanent and temporary establishments. Against each post should be shown the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the 1st money column should be shown the full amount of pay claimed, in the second money column the full amount of leave salary claimed, whether drawn or not and in the 3rd money column the officiating pay claimed. In the 4th money column should be entered all compensatory allowances. In the concerned columns (vide pay bill form) should be noted the amount claimed and held over for future payment. The sixth money column will be used to show the amount actually drawn for each section; and when pay is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated either against the name of the employee in the body of the bill, or in a note at foot of the page; the pay of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of establishments referred to in the exception to Article 101 which is treated as a contingent charge should not be included in the pay bills.
2. The claim of Government servants, whose names are omitted from the bills should not be lumped together and entered in a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designation.

Note:- If for any reason the leave salary claimed by a permanent servant on leave is not known (as for example the kind of leave to be granted to him has not been finally decided by the sanc-

tioning authority) the amount of pay to which he would have been entitled had he remained on duty should be shown as held over for future payments, the amount being left undisbursed pending the fixation of the amount of his leave salary.

3. To suite the requirements of audit in the case of establishments on time scale rates of pay, the form of pay bill, absentee statement and increment certificate may be amended in consultation with the Accountant General.

74. Fines imposed on Non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

- 75 (a). The monthly bill should ordinarily be supported by an absentee statement in form 47 or 48, if any person was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

- (b) In the case however of provincial or amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

- (c) In the case of an acting arrangement the complete change should be shown in one place in the absentee statement, while in the body of the bill and against every appointment affected by the acting arrangement, should be shown the name of the

person holding it substantively and just below it the name of the acting incumbent giving detail of the monthly rate of the substantive pay and of acting allowance in column 1 of the bill below his name. If the substantive appointment of the incumbent is in the same office or section his name will appear twice in the bill i.e. first against his substantive appointment where (for the acting period) no drawal will be made for him and a note will be given to the effect that he acted for on Rs..... and secondly against the appointment in which he acts, showing against his name there the amount of substantive pay and acting allowance drawn for the acting period.

Note 1. In the case of provincial or amalgamated establishments on time scales of pay, the arrangements made by Heads of Offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

Note 2. When a leave statement is attached, each chain of acting arrangements is distinguished by drawing a line after the close of each chain, and the necessary correction must be made on the printed certificate on the bill.

76. If no person in superior service was absent, during the month, either on deputation or suspension or with or without leave (except on casual leave) certificate No: 1 printed on Form 43 to 46 should be signed by the Head of the office.

77. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last pay certificate, under Article 83 (1) showing dates of making over and receiving charge, advances outstanding etc :) or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate and State Subject Certificate as required by the Kashmir Service Regulations Article 35

must accompany the bill.

78. To the first bill in which a periodical increment is drawn by an officer, a certificate in form No: 51 should be appended.

79. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that he has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

80. Pay bill should be prepared in Treasury form 34 to 46 and the following instructions should be observed in its preparation:-

- (a) The name of the Department or office and of the month or period for which it belongs must be given at the top in the space provided.
- (b) In the case of the officials in superior service (drawing Rs. 10/- P.M. and above) the name, designation and pay of each person must be shown separately on a line in the same order as the sanctioned Budget scale for the establishment.

Such of the appointments of the menial servants as carry equal pay and the same designation may be shown in lump and names of menials should not be shown such as:-

10 person at Rs. 6/- P.M. each Rs. 60
5 person at Rs. 5/- P.M. each Rs. 25

the last lump sum amount only appearing in the money column "substantive pay".

- (c) When more than one person has held the same appointment for portion of a month, all their names are to be shown in the first column with the name of days for which each is to be paid and the amount for each, but in column 3 there will be only one entry for the sanctioned appointment and not separate enteries for the separate persons.

- (d) The grand total of the bill must be given in both figures and words and the bill signed by the Head of office.
- (e) Erasures are prohibited and all corrections must be attested. Rules for the completion of vouchers are given in Rule 16 of Chapter : 1
- (f) For large establishment requiring more than one sheet of pay bill the double forms of the bill should be used, while for a small establishment only single forms must be used to avoid waste of paper.
- (g) Special attention must be given to the printed certificates on the pay bill regarding agreement of the entries with service books, and disbursement in full of the pay drawn in previous months. The undisbursed portion if any, must be either actually refunded in cash into the Treasury or deducted from the bill.
- (h) A last pay certificate must be attached to the bill for every official transferred from another establishment, for the transit period he is paid at the rate of his former or present post which ever is lower.
- (i) Transfers on personal pay of non-gazetted officers are not allowed without obtaining prior sanction of Government or Minister-in-Charge if it be a case of temporary readjustment of scales as they must be paid the pay of the post they hold except in the case of Education Department and of Police and Customs subordinates for whom the Provincial bills are drawn and who can be transferred on personal pay within the Province. The Forest and P. W. executive staff, Tahsildars, Naib Tahsildars, and professional Staff of the Medical Department are also exempt from this rule.

Note :- 1. In making disbursements attention should be paid to Rule. 84 prohibiting re-adjustment of salaries drawn as they must be disbursed exactly as shown in the pay bill.

Note :- 2. Inspector General of Police can sanction inter-Provincial transfers of Inspectors and Sub-Inspectors of Police within the sanctioned cadre without

reference to the grades whenever necessary in the interest of the department provided such transfers are not frequent and that intimation thereof is sent to the Audit Office with as little delay as possible.

Acquittance Rolls.

81. Each head of an office must keep up an Acquittance roll in a bound register in the same form as the monthly pay bill, (which should be used as the office copy of the bill with an additional column for signature of payees and receipt stamps, where necessary). A complete copy of the monthly pay bill should be made in the Acquittance roll before it is sent to the treasury, for encashment and with the difference that in this will be shown the name of each menial servant on a separate line, although the monthly pay bill shows their appointments in lump. No other copies need be kept of the pay bill. The acquittance rolls of the Public Works are however submitted to the Accountant General with the accounts concerned.

The different units of the Military Department will submit their acquittance rolls (pay sheets) twice in a year to the Accountant General according to a definite programme to be laid down by the Accountant General. This check will be relaxed by the Accountant General as soon as he is satisfied that the acquittance rolls are maintained satisfactorily. The check will then be entrusted to the Examiner Local Accounts Department to be applied at the time of its inspection.

Note :- In the case of Police and Customs Departments owing to the peculiar circumstances of these offices, office copies of monthly pay bills may be kept in bound printed registers in addition to the separate acquittance rolls maintained for the different distributing stations. On no account should these be kept in loose printed pay bill forms as these are liable to be presented at the Treasury for payment and may thus lead to fraud.

82. Acquittance rolls should be signed by the head of the office and carefully preserved as a permanent record as they are important records for purposes of verification of services for pension.

Distribution of pay.

83. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with a stamp, if necessary. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill; his pay can be drawn anew under Article 85 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may at the option of the disbursing office, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment pay bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained, pay may not, under any circumstances be placed in deposit. The leave salary of a non-gazetted Government servant on leave, must be drawn from the Treasury from which his pay is ordinarily disbursed under the signature of the head of his office and he must make his own arrangements for getting it remitted to him.

1. The head of an office should give a last pay certificate (see Article 46) to an officer of his establishment who is transferred or deputed to another establishment or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc., It should also state the amount, if any, recoverable from the officer under an attachment, of his pay by a Court of Law, the attachment order being passed on the head of the office to which the officer is transferred.

Note:- In the case of an officer discharged on pension the certificate should accompany the application for pension, unless the applicant continues in service after submission of his application; in which case the Accountant General in issuing orders for payment, will direct that no payment is to be made until the certificate is to be produced.

84. The head of an office is not at liberty to readjust the pay of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post nor may he distribute the pay of an absentee otherwise than as provided in K.S.R. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty, must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible. This prohibition does not however apply to an officer newly appointed to a post. In such a case the Head of the Office need not start the new entrant on the full pay of the appointment, but he must not without proper sanction bestow the difference on another member of the establishment.

Note:- This rule is applicable to ministerial establishments also.

Exception.- But in the cases of stipendiaries deputed for training in L.P. Training classes at Muzaffarabad and Anantnag in addition to the sanctioned number as provided in the Budget, the Education Minister may sanction readjustment of pays without incurring extra expenditure by giving to the stipendiary balance available as stipend after providing for the conduct of the work.

Arrear bills.

85. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotations of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 7, and may include as many items as are necessary.

Service Books.

86 Special attention is drawn to the rules regarding Service Books, which are given in Kashmir Service Regulations Rules 264 to 268. The service book is a contemporary record in a minute detail of a person's official career. Non-pensionable service should be

distinctly shown as such in column 2 of the service book, and every entry should be attested at the time by the Head of the Office.

87. Every Non-gazetted officer holding a substantive appointment in a permanent establishment is required to have a Service Book in which should be recorded the contemporary record in minute detail of a person's official career. It should show changes in pay, leave taken, transfer, deputation and suspension etc. in detail with duration of each duly attested by the Head of the Office.

Note :- 1. Officers for whom the maintenance of a character roll has been prescribed need not have a separate service book, as the former contains all the information required by the latter.

Note :- 2. Police officials drawing Rs. 10/- P. M. or above are considered to be in superior service for purposes of pension, and should, therefore, have character rolls.

88. Service Books and Character rolls are supplied to Treasuries at Jammu and Srinagar by the Accountant General and should be sold at annas 2 per copy to all officials who may require them. The balance and the issues of the books and rolls are reported to the Accountant General in the monthly plus and minus memo of Local funds etc.

89. Service Books and Character Rolls should be kept in the custody of the Head of the office (that is the officer on whose signature the monthly pay bill of the establishment is paid from the treasury whose duty will be to see that they are punctually and regularly written up, and that no member of the office has access to the books. When an employee is transferred to another office, his service book should be sent to the Head of the Office to which he is transferred, and not made over to him nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in Gazetted appointments, or in an appointment of a Naib Tahsildar or Sub Assistant Surgeon their service books should be kept by the Head of the Office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Accountant General for record. The service book may be given up to the officer concerned if

he resigns or is discharged without fault, an entry being first made therein to this effect.

Exception :- The Service record of Tahsil establishment shall be maintained and completed in the Wazarat Offices.

90. It is the duty of every officer to see that his service book is properly kept up, and that all corrections in it are properly attested. If the book is not carefully kept up, difficulties may arise as to the verification of service when the officer applies for pension.

91. Personal certificates of character should not ordinarily be entered in the Service Book, but if an officer is reduced to a lower substantive appointment, the cause of the reduction should always be stated in brief.

Travelling Allowances.

92. Travelling Allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 52 or 53). At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the Head Quarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him. This bill may be cashed at the Treasury after the necessary preaudit (except in the case of bills exempt from this restriction) on the receipt of the Head of the office and the amounts distributed as in the case of establishment bill.

93. All bills on account of T. A. will require counter-signature of the next higher authority before submission to Audit or (in the case of bills not subject to preaudit) before encashment from the Treasury.

94. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the next higher authority. The subordinates should prepare their travelling allowance journals in P. W. D. Form 52 A and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in P. W. form 22 B by the Divisional Engineer for presentation at the chest.

The original journals should either be submitted to the Accountant General direct or attached to the abstract bill. Such bills should be preaudited by the Accountant on behalf of the Accountant General and cashed at the Chest.

95. All travelling allowance bills except the bills of Gazetted Officers even though countersigned by the next higher authority will be cashed from Treasury by the Head of the Office and he will be responsible for proper disbursements as in the case of pay. Gazetted Officers will, however, cash their bills themselves and get cash from the Treasury on their own responsibility.

- (b) When the travelling allowance bill is paid after counter-signature by the controlling officer, it will bear a certificate in the following form:-

“ Certified that I have satisfied myself that the amounts
included in bills drawn 1 month
2 months previous to this date, with
3 months
the exception of those detailed below, (of which the total amount
has been refunded by deduction from this bill) have been dis-
bursed to the Government servants therein named and their
receipts taken in the acquittance roll.” A similar certificate
should be given on bills, payable without countersignature.

96. When an inspecting officer while on tour desires to draw the pay of establishment accompanying him from a Treasury other than one from which he usually draws, he should apply to the Accountant General for a letter of authority on that Treasury.

97. Travelling allowance of establishment should be recorded in a separate register in the same form as the Travelling Allowance Bill with an additional column for signature of the payee, and a receipt stamp, if necessary. The register serves as an acquittance roll and also dispenses with separate office copies of the bills.

CHAPTER VI.

CONTINGENT CHARGES.

Note: 1 The rules of procedure laid down in this chapter are applicable to the Public Works Department, to the extent indicated in the Public Works Account Code, and to the Forest Department except in so far as they are modified by the rules in the Forest Department Code.

Note. 2:- The term contingent charges or contingencies as used in this code include also Supplies and Services which should, however, be shown separately in all bills, and accounts, distinguishing them from contingencies proper under the following rules :—

- (1) Supplies and Services comprise charges which are incurred for the technical working of the Department concerned i.e., charges which are not merely incidental but represent the main and proper activities of the department, e.g. Rewards to informers, Books for a Public Library, Exhibits for a Museum, etc., such charges are for the most part peculiar to the department in which they are incurred.
- (2) Contingencies proper comprise those charges which are incidental to the management of an office, e. g. purchase of ordinary books, hot and cold weather charges etc., such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

Classification of Charges.

98. The rules in this chapter apply primarily to contingencies and Supplies and Services, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter except in so far as it may be governed by any special rules in other chapters of the Code.

1. The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions,

scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, compensation to Government Officers for accidental losses, contributions to public exhibitions and fairs and rewards.

99. Contingent charges incurred on the public service are generally divided into classes. The following divisions are usually adopted:-

- (a) Charges regulated by scales, such as rewards for destruction of wild animals etc.
- (b) Special contingencies, i.e., charges, whether recurring or non - recurring, which cannot be incurred without the previous sanction of superior authority.
- (c) Contingencies of Heads of Departments and other officers; passed on fully vouched bills which do not require countersignature.
- (d) All contingent charges which cannot be dealt with under (a), (b), (c) above; these must be dealt with as countersigned contingencies, i.e., charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

Note:- Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

100. Subject to any orders of the Government or controlling authority an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the Government to lay down any scale in regard to contingent charges to be regulated thereby, to determine the authority competent to sanction "special contingencies" and to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

101 No pay of any kind and no additions to pay may be charged as contingent expenditure. Fixed allowances of all kinds should be drawn along with pay.

Exceptions:. The following charges may be treated as contingent expenditure:-

- (a) Hot-weather establishment.
- (b) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.
- (c) Sweepers in the Civil Department.
- (d) At the discretion of the Government, such other classes of menials, as the Government may from time to time rule to be ineligible for pension or as it may in future declare to be non-pensionable.
- (e) Extra potdars engaged to accompany remittances etc.

Note 1:- The rule in Article 123 does not apply to contingent payments on account of establishments paid for under this clause.

Note 2:- Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

General Rules.

102 No officer may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual appropriation he may, under orders of Government, be held responsible for the excess.

103. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may a charge be actually incurred in one year and thrown on the grant of another year.

104. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

105. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

106. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Responsibility of Drawing Officers.

107. Every public officer should exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded.

Responsibility of Controlling Authority.

108. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite

vouchers are all received and in order, and that the calculations are correct; and specially that the grants have not been exceeded or are likely to be exceeded and that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

Permanent Advances.

109. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:-

1. The amount is fixed by the Accountant General on the recommendation of the Controlling Officer concerned.
2. Applications for the grant of a revision of a permanent advance must also be submitted to the Accountant General through Controlling Officer. If there be any difference of opinion between the controlling officer and the Accountant General on this point, the matter should be referred for the orders of the Finance Minister through the Minister-in-charge.
3. As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.
4. These advances should not be multiplied unnecessarily. An Officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgment from them in the same way as he himself furnishes to the Accountant General, and retaining them in his office.
5. The advance is intended to provide on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail his fare must sometimes necessarily be advanced from this amount.

Note:— The cost of Service books required for office establishment should be met, in the first instance, from the permanent advance of the office concerned, the permanent advance being subsequently recouped from the amount realized by the sale of the books to Government servants.

110. The permanent advance should not be paid back into the treasury either in part or entirely, until it is withdrawn, but on the 15th: Katik of each year, each officer holding a permanent advance must send an acknowledgment to the Accountant General to the effect that he holds a permanent advance of Rs.....and no more; also in case of transfer of charge of an office a similar acknowledgment must be sent under the signature of both the Relieving and Relieved Officers.

(b) When an officer has no permanent advance, or when he has to incur expenditure in excess of his permanent advance and he cannot obtain vouchers till he has first paid the money, the following procedure is allowed:—

Either he may draw up a Detailed Contingent Bill with a receipt attached and bearing his own signature complete in every respect except for the signature of the payee, and may direct the payee to go to the Treasury and there sign the receipt and receive payment or a bill showing, in as clear detail as possible, the expenditure to be incurred, should be prepared in the Treasury Form No: 65 or 66 and the particulars required by the form must be given. The heads should be grouped as in the detailed budget and the budget allotment for the detailed heads must be certified by the drawing officer not to have been exceeded.

111. A contingent register will be kept up by each Disbursing Officer in Form No: 103, or 104. As each payment including the cash refunds into the treasury is made it will be entered in the register noting in the first two columns date of payment and the number in monthly series of the sub vouchers. In the third column should be given briefly all necessary particulars of the payment, for example, in case of a recurring charge such as house rent, or subscription for an authorized periodical, the

period for which the payment is made should be stated and all charges of an unusual nature should be detailed. To the first nine money columns will be assigned the different detailed budget heads of the office, noting provision for each at the top of the column. The Detailed Budget heads may be further divided into sub-heads under which it may be desirable to know the expenditure separately or which are unusual and for which a distinct record is considered necessary. In the case of such sub-heads being inserted all those belonging to one detailed head of the budget should be grouped under that one budget allotment.

112. The amount of the payment should be classified and posted in one or more of those columns scoring through the blank column on the line, and in the last money column should be stated the full amount of any one payment, The Disbursing Officer should initial each entry of payment as it is made. (A column should be added to the form for refunds in cash).

113. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head.

Bills for encashment.

114 (a). When it is necessary, to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and register before the head of the office who will carefully scrutinize the entries, initialling the entries in the contingent register if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury. Such detailed contingent bill can be cashed at the treasury and the money taken by the person to whom it is due or by the Head of office or department

to recoup the permanent advance.

- (b). The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

115. Money must never be drawn unless it is wanted atonce for disbursement. The drawal of the whole or part of the budgetted grant in a lump sum for expenditure likely to be spread over some months or not to be incurred till after some weeks have passed, is strictly prohibited and must be avoided as the most frequent source of fraud and losses, and protracted correspondance about adjustments.

Note :- Advance drawals will be authorised by the Accountant General for running Scout Camp after the detailed estimates have been scrutinized and sanctioned by State Scout Commissioner.

116. Detailed Contingent Bills must be accompanied by the vouchers for all sums exceeding Rs. 20 in amount.

All vouchers for sums below Rs. 10 should be personally checked by the Drawing Officer and destroyed by him, so that they cannot be used again and a certificate to that effect given on the bill itself. Vouchers between Rs. 10 and Rs. 20 should be preserved till they are audited by the local Audit. But vouchers for feeding expenses of prisoners in transit need not be insisted upon. The Magistrate may accept the acknowledgment of the Officer-in-charge of escort as a voucher and he may verify the expenditure by questioning the prisoner concerned. They must if drawn up in adjustment of money drawn on White D.C. bills, be sent to the Controlling Officer and must specify the date and amount of the White D.C. bill in adjustment of which they are sent. Ordinarily one Red Detailed Contingent Bill should be sent to adjust amount drawn on White D.C. bills in each month. Several Red Detailed Contingent Bills may be sent to adjust a single white D.C. bill, when in special circumstances the whole cannot be accounted for in one bill. The multiplication of bills should however, be avoided and particulars of the drawings and balance must always be given.

117. Any unexpended balance of money drawn on a white D. C. bill must be refunded into the Treasury on a simple Arzirsal quoting the date and amount of the white D.C. bill on which it was drawn. Money should be refunded in this way as soon as it is found that the expenditure must be postponed or is unnecessary, e.g., an officer is allotted Rs. 250 for repairs to a building. He draws Rs. 100 on white D. C. bill and buys material of Rs. 50 and spends Rs. 25 on labour when snow falls and stops the work. The unspent Rs. 25 should be atonce refunded in cash unless it can be spent atonce on some other sanctioned object and the balance of the Rs. 175 can be drawn when the season allows the work to be recommenced.

In such a case it would be irregular:-

- (a) To draw the whole Rs. 250 atonce (because it could not all be spent within a short time).
- (b) To retain the unspent Rs. 25 in hand till the work is recommenced.

118. The practice of giving lump advances to contractors and others is very undesirable and should be stopped, prompt payment for the completed work or for as much as has been completed is ordinarily quite sufficient to secure satisfactory work for State requirements.

119. The amount and date of each White D.C. bill drawn must be recorded clearly on pages set apart for the purpose in the Contingent Register, to guide the Disbursing Officer in finally and fully adjusting each one in proper time, Amounts unspent and refunded in cash must be entered on the expenditure side, quoting the No: and date of the Treasury Receipt, to balance the account for each white D.C. bill.

120. When contingent expenditure is met from the permanent Advance, and a Detailed Contingent bill is to be drawn to recoup the advance the Contingent Register must be totalled and the amount drawn on the Detailed Contingent Bill entered in red ink, so that (added to the balance in hand) the total amount of the permanent advance may be made up by the recouping bill.

121. Practices which lead the advances of money from

permanent advance for which final vouchers cannot at once be obtained, and which, therefore, cannot be promptly recouped on a fully vouched bill, are irregular and must be avoided.

122. The following procedure should be adopted by Government officials for obtaining Service Postage Stamps and for the adjustment of their value:-

- (i) Officers who draw money from the Treasury on contingent bills. A white D. C. bill should be prepared by disbursing officers when they require service postage stamps. The bill will contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for "payment by transfer" have the stamps issued, and enter the amount in the list of payments crediting the value of stamps to the head to which the cash realized is now credited. The Audit Office will exercise the same check over the transactions as it does at present except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.
- (ii) Officers who draw money by cheque from treasuries:- Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name), who supplies the stamps whether they are drawn by the officer who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisition.

Recurring Contingencies.

123. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

Exception:- (a) The sanction of the Government is not required to the payment of Municipal taxes whatever be their amount, when such taxes have been assessed by competent authority. If in any case the Head of a Department or office considers that the assessment is excessive he may represent the matter to higher authorities.

- (b) Petty allowances to menials such as sweepers, watermen and farashes will be sanctioned by the Minister-in-charge within the Budget grants with the concurrence of Finance Minister (S.C. XL dated 8-2-1924).

124. Officers whose contingent bills do not require countersignature may draw white D.C. bills and need not send red D.C. bills in adjustment. Those whose bills are subject to the countersignature of a higher authority may draw white D.C. bills but should submit red D.C. bills to the countersigning officer, for countersignature and transmission to Audit Office for adjustment.

1. The following illustration explains the above rule:-
Governors of Provinces whose bills do not require any countersignature may draw complete white D.C. bills with vouchers on the treasury. They need not send any red D.C. bills in adjustment for countersignature of the Revenue Minister. Wazirs whose bills require countersignature of the Governor may draw white D.C. bills direct on the treasury but should submit red D.C. bills with vouchers for the countersignature of the Governor and transmission to Audit Office for adjustment of the amount drawn on white D.C. bills.

Note:- Vouchers for sums upto Rs. 10 should be destroyed personally by the Disbursing Officer and for sums upto and including Rs. 20 should be retained by him in his office until they are checked by Local Audit on spot. Vouchers for sums exceeding Rs. 20 should, however, be submitted with the bill for submission to the Audit Office.

Charges regulated by scales and Special Contingencies,

125. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the white D.C. bill form (see Article 114) with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies the orders of the sanctioning authority should be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bills should bear a note of

how much has been spent upto date under the sanction.

Countersigned Contingencies White D.C. bill.

126. In the case of contingencies countersigned after payment the procedure laid down in Article 114 should be followed. From the monthly totals of the contingent register the monthly D.C. bill on red form will be prepared headed "NOT PAYABLE AT THE TREASURY" showing the monthly total of each column with description of each charge requiring explanation, and the number of sub-vouchers duly entered against each item. On the back of the bill will be a memorandum of the No. and date with amount of every white D.C. bill cashed at the treasury, the sub-vouchers included in each and the amount so charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the Head of the office and submitted to the countersigning officer without sub-vouchers (if these have already been furnished with the white D.C. bill) for countersignature and transmission to Audit Office.

127. If any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even to take an instance, from the Town Area Fund.

2. When, in paying rewards to informers, it is not considered desirable to disclose the names of payees, a certificate in the hand-writing of the Inspector General of Police or the Minister-in-charge to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payees receipt ordinarily required.

128. (a) On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the

sub-vouchers. Any disallowance, with the number of sub-vouchers concerned and explanation of the objection, will be noted on the bill in the "Remarks" column of the register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register the date of admission under his initials, sign the bill, and despatch it to the Account office.

- (i) The word "Item" refers to items of expenditure, not items of charge, e. g., a charge for Rs. 120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed Rs. 20.
- (b) In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows:—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

129. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of Rs. " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if after correspondence, the countersigning officer withdraws his objec-

tion, the amount may be re-drawn; after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of _____
refunded by deduction from contingent bill No. _____"
dated _____, and reallowed as per _____,"
the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

130. When there is no countersigning officer the Accountant General will scrutinize the expenditure as a Controlling Officer. Moreover, the countersignature on detailed contingent bills by the Countersigning Officer, does not dispense with the necessity of check and control on expenditure by the Accountant General with reference to Budget provision, rates, admissibility, of the charge against the general revenues of the Government, or against any funds under his audit. He will either recover or demand authority of the Government for all extravagant or otherwise objectionable charges.

Inspecting Officer's Bill.

131. A inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of countersigned contingent charges. In the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Book Adjustments.

132. Some departments are established on a commercial basis and it is important that they should both pay for all supplies and services received, as well as be paid for all given. Such departments are:—

- (a) Silk and Wine Manufactures.
- (b) Jail Manufactures.
- (c) Presses (Printing).
- (d) Forest.
- (e) Telegraph.
- (f) Electric.
- (g) Irrigation Public Works Department).
- (h) Game Preservation Department.
- (i) Fish " "
- (j) Trout Culture Departments.
- (k) Hop gardens.

No other Departments may charge for supplies or services, rendered to any other non-commercial Department.

133. When a commercial Department supplies or is supplied with anything, the procedure is as follows :—

- (a) The Supplying Officer prepares a receipt in triplicate setting forth full details of the supply and its money value. One copy he keeps for record, and two copies he sends to the Officer supplied for signature.
- (b) The Supplied Officer examines the receipt, and if he accepts the charge he signs both copies sent him. This is taken as proof that the supply has been duly made; and that the officer supplied accepts it as a proper charge against his contingent allotment. He must of course have budget provision and proper authority for the charge. He then treats one signed copy of the receipt as a voucher in his own office, enters the amount with sufficient particulars in the proper column of his Contingent Register, thereby reducing

the balance of grant available under that detailed head. He then sends the voucher to the Accountant General attached to his next Detailed Contingent Bill; but, though its amount is deducted from the available balance of grant in his own and the Controlling Officer's registers.

1. He may not draw the amount from the treasury.
 2. He may not use that voucher to account for money drawn on abstract bills, because he has paid no money either from his permanent Advance or from Abstract Bill drawings.
- (c) The third copy of the receipt is returned to the supplying Officer signed by the Officer supplied, so that the Supplying Officer may have a complete acquittance in support of the credit claimed by his Department. The Supplying Officer may use this as a voucher in adjustment of abstract bills or expenditure from Permanent Advance provided that he can certify (from particulars in his books) that the expenditure has been incurred in the current year and has not yet been adjusted by Detailed Contingent Bills drawn by himself; if the expenditure has been met in a past year, or already accounted for by Detailed Contingent Bill in current year the Accountant General will adjust the credit. In all cases the Accountant General will debit the Department supplied and credit the Department making the supply.

Sundry Ruling for Contingencies.

134. House rents are sanctioned by Government except in so far as such powers have been delegated to lower authority.

Works of Public Works Department Nature.

135. It is to be considered a fixed rule that all State Public Works shall be executed through the Agency of the Public Works Department. But in special cases where there is no existing staff of the Public Works Department or where

it would be costly and inconvenient to send a special Public Works Department staff the execution of such works may be carried out by the officers of the Departments concerned themselves under the condition specified in rules given in appendix 4 of this Code.

Note:— (1) All minor and repair works upto Rs. 500 pertaining to the Jail Department will be executed by that Department and funds on this account placed at the disposal of the Superintendent Jail concerned for the purpose. The entire procedure as per para 1117 of the Punjab Jail Manual will have to be followed. The following extracts from this para relating to the matter are reproduced for guidance.

(2) It is laid down in the Public Works Department Code that estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market value of the work to be done, but a note of the reduction to be effected by the employment of convicts will be made on the abstract of the estimate.

(3)

(4)

(5) When a sanctioned jail work is to be executed by prison labour, the Superintendent will apply to the Divisional Engineer for all tools plant and materials required for the work. Such tools and materials shall be devoted solely to the purposes sanctioned in the estimate.

(6) The Superintendent will also engage such paid skilled labour and supervision as is considered necessary, in consultation with the Divisional Engineer, this will be paid for by the Superintendent and charged in the estimate.

(7) The work to be done shall be laid down by the Divisional Engineer or by his subordinate,

Department for the purpose and no deviation from the sanctioned plan shall be permitted without formal sanction.

(8) It is the duty of the Divisional Engineer to point out to the Superintendent, when progress on a work on which convict labour is employed is considered unsatisfactory, to assist the Superintendent in forming a table of task work and to instruct his subordinate to report daily those convicts, who have not completed their task, or who have been otherwise negligent at their work.

(9) (a) Estimate for the class of these works are to be prepared by the officers of the Public works Department as usual and when it has been decided that the Jail Department should carry out the work, the estimate abstract shall be cut down to show saving effected by the use of uncharged for Jail labour.

(b) In case when the Superintendent of the Jail has no Mistri or skilled workman at his disposal to put in charge of such works, the Divisional Engineer of the Public Works Division concerned, should either lend him one from his own staff, if he has one available, or should see that the estimate provides for the payment of one charged to work. If in any particular case, the Superintendent of Jail professes his inability to carry out work, which the Divisional Engineer has not objected to, as unsuitable to Jail labour, the Divisional Engineer would of course, carry it out for him; the matter is one that should be arranged between the Superintendent and the Divisional Engineer. But it should be borne in mind that whenever, by supplying help in the way of subordinate staff, the Divisional Engineer can aid the Superintendent to carry out the work, it will be preferable to do so, rather than to undertake it himself.

(c) The Divisional Engineer of each Public Works Department Division should, as far as possible

direct one of his subordinates to inspect works made over to Superintendents of Jails for execution while they are in progress. When they are of such a nature that some degree of professional supervision would be desirable, Chief Engineer will also during tour examine them, as has been heretofore customary.

- (d) In carrying Jail works, the Superintendent of the Jail will act as agent of the Public Works Department and as such it will be his duty to see that the money provided for one work is not diverted to another, and no deviation from drawings or specifications is allowed.

Note— No expenditure should be incurred by Government on the constructions or maintenance of Tennis Courts attached to State Houses allotted to Government officers for residence.

Remittance of money for State requirements within and outside State.

136. (a) Remittance within the State or to any place in India or elsewhere of sums upto Rs. 100 may be made direct by Departmental Officers, either by money-order or currency notes with usual precautions or by means of drafts obtained from any local Bank at the ordinary bank rates of commission.
- (b) Requisitions for payments outside India may be sent to the Accountant General. Requisitions for arrangement of payments in India need not, however, be sent to the Accountant General, except in the case of payments of sums exceeding Rs. 5000 required to be made at Lahore and Calcutta. In these cases Accountant General will issue cheques favouring the departmental officers or order and the departmental officers will endorse payment thereon on their own responsibility. In other cases the drawing officers head quartered at Srinagar, will prepare white D. C. bills for the amounts required to be remitted to places in India, which bills include the commission of the bank also and cash them from the Srinagar Treasury through the Imperial Bank of India, Srinagar or the Lloyds Bank Ltd. Srinagar whichever may

suit them and obtain drafts from them.

- (c) The Forest and P. W. D. Officers in account with the Srinagar Treasury will issue cheques on that treasury in favour of either of the banks against their credit order. The Forest and P. W. D. Officers in the mufasil will, however, issue cheques on the treasuries with which they are in account and obtain Hundies on Srinagar Treasury by debit to their credit order, in favour of the bank concerned or they may arrange to obtain bank drafts through the Forest and P. W. D. Officers stationed at Srinagar and adjust the amount through the Divisional transfer entries.
- (d) The drawing officers at Jammu and in the mufasil will like civil officers at Srinagar prepare white D. C. bills and present them at the Head Quarters Treasury and obtain Hundies in favour of any of the above mentioned banks on the Srinagar Treasury.
- (e) The D. C. bills, cheques, Hundies, as the case may be, will be forwarded by the drawing officers to the bank concerned with a covering letter giving full address of the person or the firm concerned and also the amount for which draft is required. The banks will on receipt of the intimation of credit from the Srinagar Treasury issue a draft in favour of the person or Firm concerned. The draft will then be forwarded by the drawing officer to proper payee under necessary precautions.
- (f) The rates of the commission which the banks will charge will be notified by Accountant General from time to time.

Note—Charges incurred by any officer on remittance of money in contravention of the above rules will be disallowed by the Accountant General.

Stationery.

137. All Stationery (which term shall be deemed to include

all articles of the kind as detailed in the standard list of stationery to be issued by the Superintendent Central Depot from time to time) for State Officers will be supplied by the Central Depot. Direct purchases of stationery being prohibited except in special cases where previous permission of the Director of Industries is obtained for such articles only the use of which is admissible but which cannot conveniently be supplied by the Central Depot.

Note:- 1.— All articles ordinarily supplied by the Stationery Depot but purchased locally with the permission of the Stationery Depot will be charged to the Stationery Grant and while those not due to be supplied by that Department will be debited to the Contingencies of the Department concerned.

N. B.—The “phrase not stored in the Depot” is to be interpreted to refer to those articles only as are not conveniently available in or are not due to be supplied by the Stationery Stores.

Note- II—The Manager Kashmir State Property in British India is authorised to make local purchases of stationery articles within the limit of budget provision.

Note. III.—Kashmir House Delhi and Sialkote are exempt from the operation of this rule like the Manager Kashmir State Property Lahore.

Furniture.

138. All State Departments shall obtain such articles as they may require from State Jails provided they are supplied of the same quality and at the same price as in the open market; this should be borne in mind when selecting Jail industries.

Expenses for Anti-rabic treatment.

139. The rules are contained in Appendix 10.

Customs and Octroi Duty.

140. Duties (Customs or Octroi) shall be levied on all goods imported for departmental use by or on behalf of any Government Department including Sericulture, Telegraph, Forests

or any other quasi-commercial Department. The credit to Customs Department for these dues will, however, be afforded through Book adjustment under ordinary rules based on the accepted vouchers of the Departments concerned.

Exception.—Articles imported by Military Department as defined in the Government of India Notification No. 788 dated 1-4-1924 are exempt from payment of such duty.

Charges requiring Special sanction.

141. Charges for purchase of boats, animals, Electric fans and Iron Safes required for custody of cash, valuable or documents are subject to the sanction of the Head of the Department concerned to be accorded in consultation with the Accountant General.

Note.—The Minister-in-charge of the Telephone Department is competent to sanction installation of temporary telephone connections for public offices and institutions and the Prime Minister to sanction installation of telephone connection in the residences of Government officers.

Baisakhi Puja Expenses.

142. No expenditure of any kind should be incurred on the occasion of Baisakhi day in respect of performing Puja in the various Government offices.

Touring Officers.

143. Petty charges on account of distribution of sweets etc., to boys, on the occasion of school inspection by Revenue Officers, are met from the contingent grant of the officers concerned.

Camp Equipment.

144. The rules regarding supply of tents are given in Appendix. I.

Estimates for Legal Expenses.

145. The estimates for legal expenses (court fees etc.,) upto

Rs. 500 for each case can be sanctioned by the Manager State Property in British India and those exceeding Rs. 500 by the Minister-in-charge, copies of the sanctioned estimates being sent by the sanctioning authorities direct to the Audit Office.

Telegraph Works.

146. (a) The Member-in-charge Telegraph Department can sanction estimates of works for custody pending provision of funds upto Rs. one lac and those for works provided in the Budget upto Rs. 50,000,
- (b) The Superintendent of Telegraphs is empowered to sanction detailed estimates of works in connection with the Telegraph and Telephone Departments upto Rs. 500 out of the approved works.

Sealing charges on bags of salt paid by traders at Khewra mines.

147. Refund for sealing charges paid at Khewra mines on salt imported into the State will be allowed to traders only if it is claimed within one month from the date of entry of salt in the State territory supported by a certificate which should be obtained from the Inspector of Customs and Excise (Resolution LXIII, dated 10-1-1923, and LXII, dated 17-3-1926).

Printing Work.

148. No State Printing work should be entrusted to private presses, unless the State presses express their inability in writing to undertake the work concerned. The Accountant General is authorized in such cases to pass charges in audit, provided that the officer having printed work done at a Non-State press is able to attach to the bill concerned a certificate of the nature referred to above.

Note. 1.—Principals of Government Colleges are authorized to get the house examination papers printed at Non-State presses out-side the State.

Note 2.—The Director Kashmir Valley Food Control Department is authorised to have printing work quality for quality done at cheapest obtainable rates. In case

the rates quoted by the Government Presses and Private Local Firms are equal, preference should be given to Government Presses.

Books.

149. (a) Ordinary books of reference for the use in their offices can be purchased by the Heads of offices within the Budget grants. Books priced above Rs. 10 should, however, be purchased only with the permission of Minister-in-charge.

News Papers.

- (b) No Government Officer except those mentioned below can subscribe to any ordinary news papers by charges to State Funds:—
1. Inspector General of Police who can subscribe to 2 copies of appropriate news papers.
 2. District Magistrates Jammu and Kashmir who can also be supplied appropriate news papers with the approval of the Inspector General of Police.
 3. Head Masters of Schools and Principals of Colleges with the sanction of the Minister-in-charge Education Department.

Note.—All Heads of Departments can purchase technical books and journals without limit of value within their respective Budget grants without previous sanction of the Minister-in-charge.

Electric Installations.

150. State P. W. residential buildings will be wired at the cost of P. W. D. and the fittings treated as part and parcel of furniture. Recoveries on account of rental of fittings will be made by the P. W. D. in addition to rent from the

date of supply of energy at 15 % P. A. of the capital cost of fittings along with the sanctioned rent of the building. All charges for the renewals, repairs of fair wear and tear and additions will also be borne by P. W. D. In the case of officers who pay rent on lump sum basis no additional rent of electric fittings will be charged.

Note 1.—The right of purchase conferred by Rule 29 (b) of Electricity Regulation does not apply to installations in State residential buildings.

Note 2.—Non residential buildings are wired with the sanction of the Minister-in-charge of the Department.

Note 3.—Directors of Sericulture Jammu and Kashmir are empowered to sanction temporary Electric installations in private buildings hired for production of local seed.

CHAPTER VII.

MISCELLANEOUS CHARGES.

Refunds..

151. Refunds of departmental revenue are checked by the departmental Controlling Authorities, and are paid on bills signed by them, and it is, therefore, essential that every refund should be noted against the original credit in the Departmental accounts where all sums are entered in detail. The form of voucher (Treasury Form No. 60) for such refunds provides a certificate of such note having been made. The amount and particulars of the sum as part of which the item under refund was paid into the Treasury should invariably be filled in the Form to enable the Treasury to verify and certify its credit and the reason for the refund should be stated on the bill. The Departmental Officers may refund only excess collections of revenue over the demand or dues of the State, or may make such refunds of receipts as may be admissible under some general or special Order of His Highness.

152. Refunds of Land Revenue or other receipts of the Revenue Department except revenue fines are paid on the authority of the Governor of the province or in the case of Gilgit and Leh Districts on the authority of the Wazir-i-Wazarat of the District.

153. Refunds of the Customs, Octroi and Excise receipts are paid on the authority of the Inspector General of Customs.

154. Judicial and Revenue fines may be refunded on the order of the Court; which inflicted the fine, or of the Appellate Court. Unclaimed property receipts may also be similarly refunded on the authority of the Court. The refund will be noted against the original credit in the Accounts Office.

155. In the case of Stamp Duty, whether realized in cash or stamps (in filing a case in Court) the refund will be made on the authority and certificate of the Court or Appellate Court having power to hear the case, while in the case of spoilt stamps the refunds will be admitted on the authority of the Governor of the Province, or of Wazir-i-Wazarat of the District, provided the spoilt stamps are attached in support of the charge

and are sent to the Accountant General for cancellation. Annas two per rupee will be deducted from the face value of the stamps in making refunds for spoilt stamps.

156. All extraordinary refunds not covered by any general or special orders of Government require preaudit by the Accountant General.

2. *Discount on Stamps.*

157. (a) Discount on stamps is allowed at prescribed rates to certain class of vendors under fixed rules, and is given by deduction from the purchase money. The full value of stamps is credited to receipts and the discount charged as expenditure. The stamp vendor's receipt for the value of the stamps should be taken on the Arzi-irsal and filed in the treasury.

(b) Rules laid down by the Government for the custody, supply and sale of stamps and refund and renewal of stamps of all descriptions are printed in Appendix 14.

158. Ordinarily no rewards in addition to their pays are admissible to State employees as provided in rules 47 to 49 of Kashmir Service Regulations.

159. Rewards to persons other than State officials from State funds are admissible in the following cases:—

(a) To a person assisting in an enquiry in a criminal case and provided the assistance rendered is worthy of reward in the best interests of the administration, the Senior Superintendent of Police may give a reward not exceeding Rs. 25. Rewards exceeding Rs 25 but not 100 require the sanction of the Inspector General Police, those exceeding Rs. 100 that of the Minister-in charge, but all such rewards should be within the Budget provision for the purpose.

(b) The Inspector General Customs and Excise, has been empowered to grant rewards under the following rules to any person, who may be instrumental to the detection or punishment of an

offence against the Customs or Excise Regulations.

- (1) Out of the fines imposed 50 % of the profit to the Department, after deducting from the total amount realized all Customs or Excise duties and charges due from the offender.
 - (2) Out of sale proceeds of attached or confiscated property 50 %.
 - (3) In cases when no fine is imposed such amount not exceeding Rs. 50 in each case as the summoning officer may think fit.
 - 4) When an offence is detected as the result of the information given by any person not a member of the Department such person should receive half the reward the rest being distributed in proportion to their pay among the persons who co-operated in the detection or punishment of the offence. In other cases the whole reward should be distributed as above.
- (c) Petty rewards granted on the occasion of public and religious festivals out of Budget allotment for the festivity concerned, under the established practice not exceeding old rates.
- (d) The Governor of Jammu has been authorized to grant rewards upto Rs. 20 in each individual case for killing wild animals and saving human life at one's own risk, out of the Budget allotments made for the purpose.
- (e) Superintendents of Jails have been empowered to grant money rewards not exceeding -/8/- per mensem in any case, to the convicts for good or approved service or for industrious labour subject to the maximum of Rs. 10 a month for each Jail debitable to the existing contingent grants of the Jails concerned.

The Minister-in-charge Jails has been empowered to grant rewards for recapturing prisoners in each case upto a sum of

Rs. 50/- by debit to the Jammu and Srinagar Central Jails.

(f) Game Preservation Department.

(i) Any person or persons, giving such bonafide information as shall lead to conviction under "Game Laws Notification issued from time to time" shall be entitled to a reward which may at the discretion of the Magistrate trying the case extend to the full amount of fine inflicted.

(ii) Watchers of the Game Preservation Department and Fisheries who shall give information under para 1 Supra shall not be debarred from receiving the above rewards.

(iii) The Magistrate trying the case will have the power to grant the above rewards (i) and (ii) Supra on his authority without any reference to the Government.

(iv) The following scale of rewards will be paid by the Head of the Game Preservation Department for all the Vermin killed by License holders and watchers employed under the Game Preservation Department and by any others specially authorized to kill the vermin :—

- | | |
|--|-----------|
| 1. Leopards (snow and common). | Rs. 10. |
| Leopard cubs (snow and common) | Rs. 5. |
| (Skin to remain the property of the killer if a License holder). | |
| 2. Wolves, wild dogs, Lynx. | Rs. 10. |
| 3. Carrion crow and cormorant. | Rs. -/4/- |
| 4. Wild cats, weasels' Pin Martins. | Rs. -/4/- |

(v) The reward of Rs. 5 may be paid at the discretion of the Head of the Game and Fish Preservation Department for others and other wild animals in rivers and places where they are doing damages.

In all cases the rewards will be paid on the skins being brought or sent before being tanned to the Head of the Game

Preservation Department by the killer. They will then be stamped under his authority and returned to the owner if a license holder. In other cases they will be retained and sold by the Department, for the benefit of the killer, or in the case of the non-licensed holders for the benefit of the Game Preservation Department.

Applications for traps should be made to the Game Warden and will be supplied if possible. A small deposit fee of the value of traps will be charged which will be given back on the return of the traps in good condition.

Skins brought in by the Srinagar Skin Merchants will not be recognized for rewards.

- (g) (i) Dais of the Zenana Hospital, Srinagar, will be given a reward of Rs.-/4/- per head by Superintendent for bringing difficult labour cases to the Hospital out of the sanctioned allotment upto Rs. 20 per annum.
- (g) (ii) Dais of the King Edward Memorial Zenana Hospital Jammu will be given a reward of Re. 1/- for bringing each bad labour case to the Hospital.
- (g) (iii) The Lady Superintendent Zenana Hospital, Srinagar, may give rewards to Bazar Dais for attending lectures on simple midwifery instructions at the rate of -/2/- per lecture per Dai, within the Budget provision for the purpose.
- (h) The Director of Industries is empowered to give rewards not exceeding Rs. 10/- in each case and the Minister-in-charge Commerce and Industries to sanction such rewards not exceeding Rs. 50/- in each case to firms instrumental in proving the existence of useful minerals in the State, rewards exceeding Rs. 50/- being given with the previous approval of the Government.

Commission to Registrars.

160. Registrars and Sub-Registrars can draw fees under the rules contained in note 2 to Article 50 Kashmir Service Regulations.

Scholarships and Stipends.

161. Scholarships (Civil and P. W. D.) for education in or out-side India are sanctioned by the Government under the rules for the purpose.

Note:—Scholarships and Stipends in Colleges and Schools will be granted by the rules prescribed for each class.

162. Stipends as noted below are sanctioned for training of teachers, teachersses and candidates in Training Colleges and Normal Schools. The number of stipends in each case is sanctioned in the Annual Budget Estimates:---

1.	L. T. Class	...	Rs. 30/-	P. M. each.
2.	B. T. Class	...	30/-	" "
3.	S. A. V. Class	...	15/-	" "
4.	J. A. V. Class	...	12/-	" "
5.	Normal School Lahore		12/-	" "
6.	Normal Schools :--			
1.	S. V. Class	...	15/-	" "
2	(a) J. V. Class	...	10/-	" " for
	teachers from Jammu Circle.			

(b) Rs. 15/- P. M. each for teachers from Kashmir Circle against the same Schools.

7. J. V. Class for female teachers in Jammu and Kashmir Government High and Normal Schools 10/-P. M. each.

Note 1 :-- Stipends are tenable from the date of admission to the date of discharge.

Note 2. :--The teachers from the aided schools of the State will also be deputed for training to above institutions and the allowance to such teachers and the substitutes should be calculated as in case of State School teachers (vide Rule 44-A. Kashmir Service Regulations) but the only amounts payable by the State will be the stipends, the balance of pay of the teachers under training and the whole of the substitute's allowance being met by the aided school concerned

Note 3. --- Tuition fee charged for a State stipendiary sent to

Training College will be paid direct by the Accountant General to the Head of the College.

Grants - in - Aid.

163. For rules for grants-in-aid to aided schools etc, see separate set of rules printed by the Education Department.

Subsidies to Chiefs.

164. These are payable in Gilgit at the sanctioned rates but the subsidies for chiefs residing in the interior, i. e., in the Jammu and Kashmir Provinces, are paid on the orders of the Governor concerned.

Khillats and Donations by H. H. the Maharaja Bahadur.

165. These are drawn from the Treasury within Budget provision on *Irshads* signed by the Minister-in-charge, in each of which reference to His Highness' orders sanctioning a payment is given. The Minister-in-charge is responsible to see that more than one payment is not made against one sanction. For such of the donation payments as are certified to have been made in the presence of His Highness the Maharaja Bahadur the receipt of the actual payee is not necessary.

Expenses on Religious Festivals and Ceremonies.

166. These charges are drawn by the Provincial Governors within the allotment in the Budget, but their detailed accounts are countersigned by the Minister-in-charge.

167. Jagirdars who are officially invited to attend Ceremonial functions should be treated as State Guests and in such cases no question of payment of ration allowance arises. Jagirdars who attend without invitation or who happen to be present at Jammu or Srinagar of their own accord should not be given ration allowance.

168. Bills containing charges on account of entertainment of the Jagirdars should bear a certificate that they were invited by His Highness the Maharaja Bahadur.

Expenses on Special Occasions.

169. Expenses for births and marriages and deaths in the

Ruling Family, as well as those for Darbars or other special occasions; require special grants and previous sanction of the details of the estimate by the Government. As the expenditure is generally entrusted to more than one Disbursing Officer, the following rules have been sanctioned by the Government for the immediate record and submission of the accounts for the expenditure. In the case of such of the expenditure in connection with births, marriages and deaths in the Ruling Family, as might be incurred in the inner Deorhi and be of a private nature, no detailed accounts will be submitted to the Accountant General and the lump sum charges will be admitted on a disbursement certificate signed by the Minister-in-charge.

170. An officer entrusted with special expenditures either on account of marriages, deaths, etc., in the Ruling Family (not being expenditure in the Inner Deorhi) or for trips undertaken by His Highness the Maharaja Bahadur, etc., shall provide himself with funds by applying to the Accountant General for a credit to the extent of the amount sanctioned. Sums out of that amount should be drawn from the Treasury as required.

171. A cash book in the form prescribed should be kept up showing clearly and fully all cash transactions that take place day by day. Amounts drawn from the Treasury should be entered in the cash book on the Receipt side and disbursements on the opposite side in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. Sale proceeds of stores etc., and presents from Baradari etc., should be credited direct into the Treasury and not taken as receipts in their cash accounts and refund of subsidiary advance should be credited by reducing the expenditure (original debit of advance) and not as fresh Receipts. At the end of each month an extract from the cash book showing the receipts and charges of the month and opening and closing balance should be submitted with all vouchers to the Accountant General.

172. Vouchers should be furnished for all items of expenditure exceeding Rs. 20. If vouchers are not procurable, full details of the payments should be submitted with a disbursement certificate signed by the officer making the payment. Every voucher or bill accompanying the cash account should contain the prescribed certificates printed on the Detailed Contingent Bill form. The

vouchers should be numbered consecutively from the beginning to the end of the special event in connection with which the expenditure is being incurred and their number should be quoted against the charge both in the Cash Book and its extract submitted to the Accountant General. Vouchers in languages other than English and Urdu should always be accompanied by a translation in one of these languages.

173. A supply of detailed contingent and travelling allowance forms should be obtained from the Superintendent Press and all charges should be drawn on them.

174. Advances to other persons (if unavoidably made by the officer entrusted with the special expenditure) will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

175. When several officers are entrusted with expenditure on account of the same special event, each one will maintain his account separately in the prescribed cash book form and will send his monthly accounts to the Accountant General, submitting at the same time an extract of the Cash Book to the Controlling Officer who will consolidate the accounts at the close of the special event and send a copy of the consolidated account to the Accountant General countersigned by him in token of acceptance.

176. Under these rules each officer entrusted with the disbursement of public money will be directly responsible to the Account Office for the punctual submission of proper accounts which will be audited in detail on receipt, and objections communicated at once, any special feature or item, will be brought to the notice of the Controlling Officer for necessary action by him.

177. After the last account has been received and audited, a consolidated account will be prepared and a brief report bringing to light any extraordinary or special features in the accounts will be furnished by the Accountant General to the Controlling authority for his information and that of His Highness the Maharaja Bahadur.

Rules of Waratwara.

178. 1. (a) On the following occasions in the Ruling Family *waratwaras* in cash will be received from persons in classes 1 & 2 given in Article 212 (a).

- (i) Birth of Heir Apparent.
- (ii) First marriage of the Ruler.
- (iii) First marriage of the Heir Apparent.
- (iv) Marriages of all daughters of the Ruler.

(b) *Waratwaras* in cash will be received from persons in classes 3, 4 & 5 given in Para II (a) on the following occasions :-

- (i) First marriage of the Ruler.
- (ii) First marriage of the Heir Apparent.
- (iii) Marriages of all daughters of the Ruler.

(c) *Waratwaras* in cash will be received from persons in classes 1 & 2 only on the occasion of the Ruler.

(d) *Dastarbandi* in kind may be presented by relatives (by blood or marriage) falling within classes 1 & 2 only on the demise of the Ruler.

(e) *Waratwaras* and *Dastarbandi* under para (a) to (d) above will be maximum 75 per cent and minimum 50 per cent of those granted by His Highness.

Detailed list of the above recoveries will be submitted by the collectors to the Accountant General in the form prescribed.

Payment of Waratwaras and Khillats by the State.

II. (a) The following classes, scales and orders for *Waratwaras* and *Khillats* are sanctioned by the State:—

Classes.	Birth of male heir.	First marriage of male heir or marriages of all daughters.	Own death or death of male heir A. Coffin. B. <i>Dastarbandi</i> .	<i>Khillats</i> on succession.	<i>Khillats</i> at H. H's pleasure.
1. <i>Tazami Illakadars Jagirdars & Sirdars.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Poonch and Chenani.	251	1,001	250 A. 500 B.	1,001	1,001

Classes.	Birth of male heir.	First marriage of male heir, or marriages of all daughters.	Own death or death of male heir. A. Coffin B. Dastarbandi.	Khillats on succe- sion.	Khillats at H. H's pleasure.
	Rs.	Rs.	Rs.	Rs.	Rs.
(b) Double Tazimi's.	175	701	175 A. 350 B.	701	701
(c) Single Tazimi's.	125	501	125 A. 250 B.	501	501
2. Illakadars and Jagirdars without Tazim					
(a) Illakadars with Illakas of Rs. 7,000 P. A. and over	115	451	115 A. 225 B.	451	451
(b) Illakadars with Illakas from Rs. 3,000 to Rs. 6,999 P. A.	91	351	90 A. 175 B.	351	351
(c) Jagirdars with Jagirs from Rs. 1,500 P. A. to Rs. 2999 P. A.	65	251	65 A. 125 B.	251	251
(d) Jagirdars with Jagirs up- to Rs. 1,499 P. A.	41	151	40 A. 75 B.	151	151
3. Gazetted officers on the Active List.					

Classes.	Birth of male heir.	First marriage of male heir or marriages of all daughters.	Own death or death of male heir. A Coffin. B. Dastarbandi.	Khillats of succession,	Khillats at H. H's pleasure.
	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Ministers	Nil	501	125 A. 250 B.	Nil	501
(b) Judges of High Court, Secretaries to His Highness. Secretaries to Government & Heads of Departments.	"	351	90 A. 175 B.	Nil	351
(c) Officers with salaries of Rs. 1,000 & over.	"	251	65 A. 125 B.	"	251
(d) Officers with salaries upto Rs. 999 P. M.	"	151	40 A. 75 B.	"	151
4. <i>Gazetted officers on the retired list.</i>					
(a) Ministers.	"	251	65 A. 125 B.	"	251
(b) Judges of High Court, Secretaries to His Highness, Secretaries to Government & Heads of Departments.	"	175	45 A. 90 B.	"	175

Classes.	Birth of male heir.	First marriage of male heir or marriages of all daughters.	Own death or death of male heir A. Coffin B. Dastarbandi.	Khillats on succession.	Khillats at H. H's pleasure.
(c) Officers who retired from posts carrying salaries of Rs. 1,000 P. M. & over.	Rs. Nil	Rs. 125	Rs. 33 A. 65 B.	Rs. Nil	Rs. 125
(d) Officers who retired from posts carrying salaries upto Rs. 999 P. M.	„	75	20 A. 40 B.	„	75
5. Darbaries.					
(a) Darbaries with hereditary seats in Darbar	„	125	33 A. 65 B.	„	125
(b) Darbaries with personal seats in Darbar	„	75	20 A. 40 B.	„	75

(b) *Waratwaras* and *Khillats* other than coffin will be granted in cash unless otherwise ordered, after obtaining His Highness' approval.

(c) Coffins will be in kind and issued only if they can be delivered before the funeral. The Minister-in- Wating will be competent to confirm and arrange for the issue of coffins according to the new scales, subsequently submitting the cases for His Highness, information

In the absence of the Minister-in-Waiting from Head Quarters, the Ceremonial Officer will be competent to exercise this authority subject to the new scales, subsequently putting the cases up for the confirmation of the Minister-in Waiting and the information of His Highness.

- (d) On the occasions of the grant of Waratwaras to persons in classes 1, 2, 3 & 4 the persons deputed to deliver the waratwaras will be of the same rank and status as that of the recipient.
- (e) Khillats of succession will be granted to persons in classes 1 and 2 on their attendance at Court and presentation to His Highness of their first Nazar on succession.

Where it is customary to grant fresh pattas on succession the patta will also be granted at the same time.

Grant of Dastarbandi to persons in classes 1 and 2 will not in any way constitute confirmation of succession.

III. (a) Waratwaras will not be granted to or received from the following:-

- (i) Persons whose Illakas or Jagirs have been confiscated or who have been dispossessed of them.
 - (ii) Lent Officers.
 - (iii) Europeans.
 - (iv) Officers who are on short term engagements and are not consequently permanent State servants.
 - (v) Officers who have been dismissed from State service.
 - (vi) Darbaries who have been deprived of their seats in Darbar.
- (b) The grant of Waratwaras to person inside the State other than those mentioned in the new classes will be discontinued and pending cases filed.

- (c) The grant of Waratwaras to person outside the State other than relatives (by blood or marriage) will be discontinued and pending cases filed.
- IV. The grant of Waratwaras to relatives (by blood or marriage) outside the State will be according to His Highness' special orders.
- V. All new payments of Waratwaras will require previous sanction of His Highness. Pending cases which come within the new classes will be disposed of according to the new orders and scales mentioned in Para II (a) above.
- VI. Waratwara claims will be countersigned by the Minister-in-Waiting [State Departments] and excepting Coffins, Dastarbandi and Khillats which will be paid direct all bills will be forwarded to Accountant General for preaudit.
- VII. On the claim of Waratwaras the fact on account of which the payment is due will be recorded together with the date of occurrence by the Minister-in-Waiting [State Departments].

Fees to Pleaders.

179. The employment of the Pleaders other than the Public Prosecutor shall not be effected without the previous sanction of the Government.

180. In cases occurring in Muffossil Courts where the Public Prosecutor cannot be present, in case of emergency, pleaders may be engaged in anticipation of formal sanction. Such sanction to the employment and the fees to be paid should subsequently be obtained and furnished to the audit office.

Note:- Subject to Budget provision, Manager State Property, Lahore, is authorized to engage counsel in connection with the legal advice and action, provided the amount of fee in any single case does not exceed Rs. 100. For amounts above Rs. 100, but not above Rs. 200 Director Devasthans previous sanction should be obtained. Payments exceeding Rs. 200 require approval of the

Minister-in-charge.*Aid on occasion of Public Calamities.*

181. The Provincial Governors are empowered to grant people overwhelmed by public calamities immediate relief amounting to Rs. 50 in individual cases. But when the grants to be made exceeds Rs. 50 in individual cases or when the total grants made by the Governors during the year exceed Rs 500, previous sanction should be obtained from the Revenue Minister by submitting a detailed report of the circumstances. Large and supplementary grants over and above Rs. 1,000 will be sanctioned by the Government.

Witness Expenses.

182. Expenses are allowed in criminal cases to witnesses summoned by the Court for disposal of cases and not at the request of the complainants, under rules prescribed in Appendix 6.

Payments of Fees to Assessors and [Jurors]

A fee of Rs 3 per diem each is allowed to assessors for attendance at Court in Session cases by debit to the head "witness expenses in Criminal cases".

Arrear Claims.

183. Miscellaneous arrear claims if any after report by the Accountant General will be sanctioned by the Government.

Fees to Medical Officers.

184. Medical Officers may, for Post Mortem and medicolegal examinations not falling within their ordinary duties be allowed fees as below, irrespective of whether or not they are required to give evidence in a court in connection with such examination, such fees are admissible only in cases in which the State is not a party, but those referred to therein by the Police or Judicial Departments and are payable by the person or persons concerned in whose interest such examinations are conducted:--

Chief Medical Officer	...	Rs. 50 per examination.
Assistant Surgeons	...	Rs. 16 „ „
Sub-Assistant Surgeons	...	Rs. 10 „ „

Provided that when such an officer is subsequently required to give evidence in a Court of Justice in connection with such examination he or she shall not be entitled to any remuneration in addition to the fee mentioned above.

Diet expenses of under-trial prisoners.

185. Officer-in-charge of the Police Station shall arrange for the dieting of accused prisoners arrested by the Police who do not provide their own diet when the investigation is made *mero Motu*.

186. Such diet expenses shall ordinarily be four annas, per diem per head, but in special cases and with the previous permission of the Additional District Magistrate, this rate may be raised not exceeding six annas per diem, per head; the charges being met from the Budget allotments for the purpose in all cases. The Police shall provide for dieting on and from the date of arrest to and for the date on which the accused is placed in the Magisterial lockup.

187. The amount of money expended in dieting shall be entered in road certificate and shall be recovered from the Judicial Department by the Court Inspector or other officer presenting the charge sheet and remitted to the Police Station in question.

Visit of Raja Sahib Poonch to State territory.

188. Whenever the Raja Sahib of Poonch attends His Highness' Court by Command or visits the Head Quarters of Government with previous sanction or invitation he should be paid for the whole period of his stay a cash ration allowance at the rate of Rs. 40 per diem otherwise he should be entertained at the said scale for the first 10 days only.

CHAPTER VIII.

MISCELLANEOUS ADVANCES.

Sanction.

189. Rules regulating the grant of advances to Public Officers and others are laid down in the following articles. In cases not covered by these rules advances can not be made except under the special orders of the Government. Advances of money on White Detailed Contingent Bill etc., for expenditure on public service or of pay and miscellaneous advances to State Officers under orders of the Accountant General are, however, exempt from this rule.

Note 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety.

Note 2.—In calculating interest the instalments of Motor Car, Motor Cycle and House Building Advances recovered by deduction from salary shall be treated as if paid on the first day of the Hindi month succeeding that for which the salary from which the deduction is to be made falls due.

Note 3.—The rate of interest is reduced to 4 per cent. in the case of House Building Motor Car and Motor Cycle, Advances taken on or after 5th Baisakh 1993. In the case of House Building Advance, this reduced rate of interest will also apply to the balances of old advances outstanding on 5th Baisakh 1993.

House Building Advances.

190 A.—In all cases where the grant is in accordance with the rules advances may, subject to the verification of funds by the Accountant General be sanctioned by the Ministers or other authorities empowered to sanction such advances for building, purchasing and repair of houses in favour of the State Officials subordinate to them who are permanent incumbents and otherwise competent to acquire house property in the State.

Note 1.—The word official for the purpose of these rules includes menial servants and the employees of the Military Department.

Note 2.—Heads of Departments with jurisdictions over both provinces are competent to sanction house building advances to clerical and non-gazetted executive Staff.

Note 3.—The concession of House Building Advance is extended to the employees of the Private Department of His Highness the Maharaja Bahadur subject to the same rules and restrictions as are applicable to the Government Officials.

1. No advance shall exceed one year's salary of the official to whom it is made.
2. The applicant for the advance shall submit with his application a plan of the proposed building and state the estimated cost of the same and the value of the materials if any, collected by him on the site. He shall also state in his application whether the site on which he proposes to build belongs to him or to the State.
3. The application shall be presented to the Head of the Department or Office in which the applicant is employed who after, satisfying himself that it contains the particulars referred to in the proceeding rule, shall forward the same to the Provincial Governor.
4. On receipt of the application the Provincial Governor shall enquire :—
 - (a) If the advance is necessarily required for the purpose stated in the application.
 - (b) Whether the application for the advance is a bonafide and the house required to be built or purchased is for the personal residence of the applicant.
 - (c) Whether on proof of the absolute necessity for the advance, the applicant is prepared to give substantial security for the repayment of the advance with interest.
 - (d) Whether the security offered is sufficient to indemnify the Government against loss.

5. The Governor shall submit the record prepared by him under rule 4, to the sanctioning authority with his own recommendations as to the desirability or otherwise of the grant and whether the same is to be paid in lump sum or by instalments.
6. No advance shall be made if the applicant is unable to find substantial security although absolute necessity is proved.
7. No advance shall be made to Europeans or Officers whose services are borrowed from the British Government.
8. The Provincial Governors shall see to the due execution of the bond (Form 179) in each case and the sufficiency of the security to be taken from each applicant in their respective jurisdictions and shall intimate the facts of such advance having been sanctioned in favour of an incumbent, to the office by whom his salary is disbursed.
9. The bonds after execution shall remain in the custody of the Accountant General, His Highness' Government who shall see:---
 - (a) That no payments on account of advances are made prior to the delivery to his charge for safe custody of the security bond executed in each case with the certificate of the Provincial Governor concerned as to the sufficiency of the security and the due execution of the bond, endorsed on each such bond.
 - (b) That the bond is returned after the advance has been completely repaid with interest and after receipt of certificate from the Governor concerned to the effect that the house has been built according to the plan mentioned in rule 2 or actually purchased with the advance granted.
10. The advance may be made in instalments when considered desirable and when so made, repayment shall commence from the fourth issue of pay after the 1st instalment is taken but when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance

(Principal only) shall in either case be completed in four years. It will be decided in each case, when sanctioning the advance under these rules whether it is to be paid in a lump sum or by instalments.

11. Recovery shall be made by the disbursing officers by deducting monthly instalments equal to one forty eighth part of the advance from the salary bill of the official concerned.

Note – The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

12. An official quitting or removed from the station where he has built or purchased a house before the whole amount of advance and its interest have been liquidated shall continue to be liable to the deduction of his monthly instalment untill the advance with interest has been repaid, but with the special sanction of His Highness the Maharaja Bahadur, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due or to transfer it to any official of his own or higher rank who is willing to take it and to agree to the future deductions to be made from his salary till the whole debt is paid off.
13. No second advance shall, in any case be allowed whilst any amount remains due on a previous advance, either out of the principal amount or the interest.
14. Not more than two advances for house building or purchasing shall be given. A 3rd advance may, however, be allowed with the sanction of the Minister concerned and the concurrence of the Finance Department in exceptional cases where the necessity for the advance is established to the satisfaction of the Minister concerned.
15. Advance should not be sanctioned in a case where full recovery under the rules is not possible before the official applying for such advance attains the age of superannuation.
16. Interest at the rates fixed from time to time will be charged on House Building Advances. The interest

will be calculated on balances outstanding on the last day of each month. The amount of interest calculated as above will be recovered in one or more instalments, each such instalment being not appreciably larger than the instalments by which the Principal is recovered. The recovery of interest will commence from the month following that in which the whole of the Principal has been repaid.

17. If an Official quits or is removed from Government service or dies, before the whole amount of the House Building Advance including interest is liquidated, the arrears will be recovered from any dues payable to him other than the General Provident Fund deposits and the balance if any, as arrears of land revenue, in case the Governor of the Province fails to make the recovery by private negotiations. The process made applicable to the Principal for recovery will also apply to the sureties.

190. B.—An advance may be made under the following rules to a Government Official to enable him to effect repairs to his house :—

- (1) An advance may be made only if (i) the repairs are required to make the house habitable.
- (2) They are not in the nature of ordinary repairs and they involve an outlay which is large in comparison with the value of the house.
- (3) No advance shall exceed 6 months' salary of the Official to whom it is made and it will be drawn as laid down in clause 10 article 190 A. above.
- (4) An advance may be made to an Official to repair a house which he has built or purchased with a previous advance under article 190 A. above, but unless the sanctioning authority permits otherwise, at least 5 years must elapse since the previous advance was drawn.
- (5) Subject to the foregoing conditions, the General Principles of article 190 A. shall apply, the maximum period for repayment of such advance being 2 years. Interest will be calculated and recovered in accordance

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with clause 16 article 190-A. Clause 17 of article 190 A, shall also be applicable in respect of the above advance.

Taccavi Advances.

191. Taccavi Advances are made, when necessary to cultivators under the Revenue Department rules. The Government sanction a lump sum for the purpose for special areas or periods. The payments are made from the Treasury on certificates of Taccavi grants given by the Provincial Governors in triplicate, one copy being retained in Governor's Office, and the 2nd by the grantee, and the 3rd (which should always be marked original) to be presented in the Treasury as voucher. This should show in the regular printed form Government sanction and the lump sum amount sanctioned for the specific area or period, the name of the grantee, conditions of the grant amount paid and the exact mode of the recovery of the advance. The grantee will acknowledge receipt of the payment from the Treasury on the triplicate, a counterpart of the certificate for the grant, which will thus repeat the bond executed by the grantee in favour of the Governor. The Governor will be responsible for the sufficiency of the security in each case and to watch punctual recovery of each advance.

Note.—The Revenue Minister will be competent to operate upon the sanctioned Budget provision for Taccavi Advances without fresh Government sanction.

192. The Ministers are authorised to sanction subject to the concurrence of the Finance Minister, an advance to an Officer for the purchase of a Motor Cycle subject to the following conditions:—

- (1) That the advance is given only when the Minister considers that it is in the interests of the public service that the officer should use a Motor Cycle in the discharge of his duties.
- (2) That the substantive pay of the officer does not exceed Rs. 1,200 a month.
- (3) That the amount of the advance does not exceed Rs. 2,000 or the anticipated price of the cycle, which-ever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

- (4) That the recovery is made by deducting monthly instalments equal to one thirty-sixth part of the advance from the pay bill of the officer concerned, and that the amount of interest calculated in accordance with Article 189 is recovered as laid down in Rule 16 under Article 190 - A.
- (5) That, except when an officer proceeds on leave other than privilege leave or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor-cycle necessary, the previous sanction of the Government is necessary, to the sale by him of a cycle purchased with the aid of an advance which with interest accrued in accordance with Article 189 has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a Motor-cycle necessary the Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the Mortgage bond and he is bound by its terms and provisions.
- (6) That in all cases in which a cycle is sold before the advance received for its purchase from Government with interest accrued in accordance with Article 189 has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the Minister may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:-
- (a) The amount outstanding shall not be permitted to exceed the cost of the new cycle;
 - (b) the amount outstanding shall continue to be repaid at the rate previously fixed;
 - (c) the new cycle must be insured and mortgaged to Government as required by these rules.

*Rules regarding grant of advances to State Officers
for purchase of Motor Cars.*

193. 1. An advance will be given when the Government considers that it is in the interest of the public service that the officer should use a car in the discharge of his duties. Advances can only be granted to such officers as are compelled in the course of their official duties to do much touring or to make frequent journeys at short notice, where the saving of time is of real importance.
2. When an advance for the purchase of a Motor car has been granted a second advance will not usually be granted after a period of less than three years from the grant of first advance.
3. When a Motor car is bought soon after the sale of an old one (both being bought with the help of state advances the sale price will be set off against the cost of the new car and the second advance reduced accordingly.
4. Advances should if possible be applied for before the purchase of a car is made and the application for an advance should certify that the officer is unable to make the purchase without the one.
5. When an advance for the purchase of a Motor car is sanctioned the purchase of the car must be effected within one month of the date on which the money is drawn from the Treasury otherwise the amount forthwith refunded to state.
6. The total amount to be advanced to an officer shall not exceed Rs. 7500 or four months pay or the anticipated price of the car, whichever is less. If the actual price is less than the advance taken the balance should be forthwith refunded to the Government.
7. Recovery will be made by deducting monthly instalments equal to one thirty-sixth part of the advance from the salary bill of the officer concerned.
8. Except when an officer proceeds on long leave or

retires from the service or is transferred to an appointment the duties of which do not render the possession of a Motor Car necessary, the previous sanction of the Government is necessary to the sale by him of a car purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a car to another officer who performs the duties of a kind that renders the possession of Motor Car necessary, the Government may permit the transfer of the liability attaching to the car to the latter officer provided he records a declaration that he is aware that the car transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

9. In all cases in which car is sold before the advance received for its purchase from the Government has fully been repaid, the sale proceeds must be applied so far as may be necessary towards the repayment of such outstanding balance provided that when the car is sold only in order that another car may be purchased the Government may permit an officer to apply the sale proceeds towards such purchase subject to the following conditions:-

- (a) The advance outstanding shall not be permitted to exceed the cost of the new car.
- (b) The advance outstanding shall continue to be repaid at the rate previously fixed.
- (c) The new car must be insured and mortgaged to the Government as required by these rules.

Note--1. Officers drawing the advance will be required to execute a mortgage bond in the form that may be prescribed in such cases from time to time.

Note--2. The form of mortgage bond executed by officers drawing advance for the purchase of Motor Cars provides for insurance at the time of purchase. The purchase should be made within six months from the date of order sanctioning the advance, an insurance within one month of the date of purchase. Contravention of these orders will render

the officer liable to refund the whole of the amount advanced unless good reason is shown to the contrary. The amount for which the car is insured during any period must not be less than the outstanding balance at the beginning of that period and the insurance must be renewed from time to time until the advance has completely been repaid.

Officers drawing advances for the purchase of Motor Cars should send direct to the Accountant General the insurance cover notes, not insurance policies. The Accountant General will bring to the notice of the Government any case in which insurance has not been effected within period specified above.

Note—3. Reference need not be made to Government in cases in which the Minister-in-charge and the Finance Minister have no objection to the grant of such advances.

Other Advances.

Advances may also be made under the rules specified below:-

194. (a) To an officer under orders of transfer, upto an amount not exceeding one month's substantive pay, plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by the authority sanctioning the transfer. The advances should be recorded on the officer's last pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

Note—1. The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

- (b) To a Treasury officer or senior Superintendent of Police for expenses connected with a remittance of treasure,

198. Advances of pay are granted to non-gazetted officers on the move of the Head Quarters of Government from Jammu to Srinagar *vice versa* as per rule No: 43 of the Kashmir Service Regulations.

199. Advances of pay may be allowed to the employees of the Military Department for the period and on the authority noted against each in the following table :-

Name of regiment or Department.	Period for which advance payable		Under whose authority payable	Remarks.
	On transfer and special duty.	On proceeding on furlough.		
Army Head Quarters Command Area Staff, all military regiments not provided for below State Band and Forts. ...	One month	One month	Adjutant General	
Body Guard Cavalry & Gurkhamen ...	do.	Two months	do	
Kashmir transport ...	do.	One month	Commandant of Area concerned	For Journeys between Jammu & Srinagar
Military Stores ...	do.	do.	Quarter Master General.	

Note:- First line Reserve Troops or parties will be advanced two months pay only when proceeding on transfer or special duty from Jammu.

200. Military men, while ordered to move on duty may be allowed the necessary sum in advance for transport expenses, but no advance of travelling allowance to Commissioned or Gazetted Officers is admissible for journeys on detached duty.

201. Combatants of the Military Medical Department may be granted an advance of one month's pay at the time of transfer on special duty and leave on the authority of the Adjutant Quarter Master General (vide order No. 12 dated the 15th June 1927).

Conditions of repayment.

202. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances the whole amount shall be completely recovered by the due date.

Forms of Drawing and Repaying.

203. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Articles 190, 192 to 194 which can be disbursed on the authority of the Accountant General.

204. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be, see rule 5 under Article 23.

205. In repaying an advance, the memorandum presented at the treasury, or the pay bill, as the case may be, must state the original date, amount of the advance and name of treasury or otherwise give sufficient particulars for its identification.

CHAPTER IX.

HUNDIES.

206. Orders from one Treasury upon another can be obtained by means of Hundies. A list of Treasuries which issue and cash bills is given in Art. 380.

207. The person who draws (i. e., issues or grants) a bill is called the drawer, the person on whom it is drawn (and who will have to pay it) is the drawee, the person to whom the bill is granted is the remitter; the person to whom it is payable is the payee.

208. A Hundi is not transferable and is only payable to or on the receipt of the person named therein as payee but payment will be made, if so desired on the endorsement of the Hundi in favour of a recognized bank.

Issue of Hundies by Treasury Officers.

209. Hundies are issued by Treasury Officers to Officers in the Civil and Military Departments and to the public only under the conditions specified under Articles 210 to 212.

210 To an Officer in the Civil, Military and Public Works Departments at par for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Hundies must be clearly stated in the application.

- (1) Officers requiring Hundies on public service, will submit with the cash a formal application certifying that they are wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer or Accountant General (in the case of Treasuries at Srinagar and Jammu). On grant of a Hundi its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

(2) Under this rule Hundies can be issued at par in the following cases:—

(1) *Public Works*.—To Executive Engineers, District Engineers and to all Sub-Divisional Officers in the Public Works Department whether they have drawing accounts or not for payments to be made outside their districts but only on public service and not for private purposes or the convenience of contractors. When purchases are effected or work is done, by one Division or Province on account of another, the adjustment will be made by book transfer.

(2) *Telegraph*.—To Superintendent Telegraphs for remittance to a distance from a Treasury.

211. (1)—*To Civil Officers at a premium*.—Land Revenue and Cesses.

To persons having to pay Revenue in a Treasury other than the one at which money is presented Hundies at eight annas per hundred or fraction of a hundred may be issued. In such cases details of the transactions must be recorded on the back of the Hundi and it should be stated that it is not payable in cash but by transfer credit to such and such head and against the outstandings of the revenue payer named. These Hundies should be drawn in favour of the Tahsildar or Naib-Tahsildar who is primarily responsible to recover the dues so that he may give credit in his demand register.

Note.—Hundies on the private account of His Highness the Maharaja Bahadur are issued at par.

212. To Military Officers for remittances of pay and allowances of Military Officers and men on duty.

Issue of Duplicates of Bills.

213. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to

the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee, the issue of the certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

214. No bill can be cancelled without surrender of the whole set. Thus if a duplicate or triplicate has been issued the bill can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently, no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the Treasury drawn on.

215. All parts being surrendered, a Hundi may be cancelled and its amount refunded at discretion of the Treasury Officer on the application and receipt of the remitter. It must be clearly understood that a Hundi can be cancelled only as an indulgence and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstances, it is thought advisable to cancel a Hundi on which the premium has been allowed only the amount received after excluding premium should be refunded.

Note.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the same in the bill (initialling the correction) and to advise the drawee.

216. A Treasury Officer will grant a Hundi in exchange for one drawn on him;

if on the public service, only if the payee be a Public Officer and require the receipt to be exchanged for reasons to be stated in the application;

if for a private remittance, only if the payees have been removed to the neighbourhood of a treasury different from that originally drawn on.

Note.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash,

applies for a new one endorsing the original "Received" payment by transfer receipt on _____

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

CHAPTER X.

BUDGET.

Responsibility.

217. The responsibility for the preparation of the statement of the estimated revenue and expenditure which is laid before the Legislature in each year, as well as any supplementary estimates of demands for excess grants lies with the Finance Department. The material on which such estimates are based is obtained by that department from the Departments concerned. The Accountant General is however, responsible for rendering such assistance in the preparation of the Budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the Budget estimates which he is in a position to furnish, and to offer any opinion or advice in connection therewith, which may be required by the Government.

Preparation.

218. No minute rules can be laid down for the collection of details and for the estimates of revenue and charge, as Finance Minister has power to make such arrangements as may seem, to him best, only every head of an office will prepare a complete estimate including the pay, allowances and the contingent and other charges of his establishment.

219. All Departmental Officers should, at all times, have in view their requirements for the new year. The time for an Officer to propose increases of Establishment is, when he feels the need, and not when Budget Estimates are framed. For contingent and fluctuating expenditure, proposals must be made when the Budget is submitted, but if any change in system or policy or extraordinary charges of importance are contemplated, it is desirable that the principle of the changes should be approved of by the Government before the Budget is due.

220. What are called fixed establishment are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time. Even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments. Similarly sanction to recurring contingent expenditure

should also be brought under the review of heads of departments, from time to time.

221. The following are chief rules for the preparation of Budget estimates :-

- (a) Budget proposals of expenditure should be made in the prescribed printed form No. 50 and submitted to the Minister-in-Charge.
- (b) When any Officer, whether gazetted or non-gazetted receives in addition to pay proper, pension and leave salary contribution, Exchange compensation allowance, uniforms and charger allowance, overseas pay, fixed travelling, Conveyance, House, Horse or any other allowance whether local or personal for the discharge of special duties, such allowance should be shown separately below the substantive salary of that officer.
- (c) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years, not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full (i. e. the per contra expenditure must appear in the Expenditure and the per contra Receipts in the "Receipts").
- (d) For fixed charges the detailed estimates should show the full amount of the sanctioned scale and in the case of progressive and time scale pays the minimum..... and maximum as well as the actual pay to be drawn during the year, should be given. Any arrear claim that is likely to be paid during the coming year for which the estimate is meant should duly be provided for with quotation of authority or circumstances under which it is payable.
- (e) The columns of numbers must be carefully checked, the rate of pay should be stated, whenever possible in order to admit of verification with the column of charge. Variations in the column of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

- (f) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.
- (g) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, Official Postage and the like, a note in red ink should be made of the actual expenditure of each of the three years past together with a brief explanation of any abnormal variations and in all cases where the estimates for the coming year differ from those of the preceding year, full explanation must be given.
- (h) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide but it should not be taken absolutely.
- (i) No new charges may be included in the Budget until sanctioned by competent authority, but a note may be made at the end of the Budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the Budget relates.

Note.—It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year and the charge for the last month of the year only becomes due when the new year has commenced and must be taken against the grants of that year; provision should be made accordingly.

- (j) Every department will provide finally for the whole receipt and charge with which it deals; thus, when the Public Works Department collects Irrigation Revenue, it will estimate for it. Any income not previously realised by an officer or any receipts not controlled by an officer, owing to their transfer to the charge of another officer, should be added to, or omitted from the new Budget fully explained with quotation of authority, if necessary.
- (k) The appointments in the Budget should be arranged according to the magnitude of pay and may, when

necessary be graded into sections.

- (1) The estimates of contingent charges should be checked by the Controlling Officer upon comparison of the expenditure of various officers. The non-recurring charges should be carefully scrutinised.

Note. I.—The Forest and Sericulture Departments are Quasi Commercial Departments and the charges for the varying operations of the departments should be made according to the scale of working and to the income expected.

Note. II.—The estimate under “Pensions and Gratuities” are prepared in the Account Office by deducting the lapsed pension and mukarraries including transfers and adding new pensions etc., to the estimate of the current year.

Procedure and Programme.

222. Hon'ble Ministers should send preliminary compiled estimates direct to the Accountant General by the 20th June. These estimates should contain the sanctioned establishment and allowances with necessary alteration in the provision due to sanctioned scales of increments and transfers of official and the expenditure under fluctuating grants sanctioned in the past year's Budget with such variations as may be justified by actuals. All unconditional sanctions to new expenditure or expenditure to which the Finance Department has agreed without any conditions will be incorporated therein. Non-recurring items and temporary appointments sanctioned for specific period should be left out from the preliminary estimates, unless their continuance has already received proper sanction. The usual maintenance and repairs grants minor works in progress and ordinary Tools and Plant should be included in the Preliminary Budget.

Note 1. In the case of Forest Department all charges that are necessary for the maintenance of forests upto a proper standard of efficiency and of their earning capacity at the previous level should be included in the Preliminary Budget. The cost of new operations, construction of roads and buildings etc., and the cost of first constructions, equipment and supplies, new purchases of live stock, Tools and Plant, land for Forest purposes and all initial charges

and expenditure of capital nature should be left over for inclusion in the schedule of new expenditure (Lists for discussion in Council).

Note 2. In the case of the Sericulture Department only such expenditure as will maintain its earning capacity should be included in the preliminary estimates, any expenditure required in pursuance of a new policy or involving an important change and extension of rearing, reeling and other operations being treated as new expenditure and included in the schedules of new expenditure (lists for discussion in Council).

Note 3. Whenever a proposal involving a change in future Budget estimates is sanctioned by Government the orders will be communicated to the Accountant General and the proposals will be incorporated in the next budget by the Head of the Department.

223. The preliminary estimates should be framed by the Department as indicated in rule 221 for each minor head separately and Hon'ble Ministers should forward the estimates to the Accountant General with such modifications as they deem necessary in the form of a consolidated Budget for all the departments in their portfolio, arranging the estimates for minor heads in the order of grants and grouping them under each major head separately.

A statement showing all the variations from the current Budget should be appended to each portfolio Budget and the items under each minor head serially numbered. The variations should be briefly explained in foot notes. These estimates will then be checked by the Accountant General and the result of his scrutiny explained in brief notes, which after scrutiny by the Finance Department will be sent to the Hon'ble Ministers. The estimates will be compiled on the basis of the consent of the Finance Department. They will not include any non-sanctioned expenditure. If a charge which requires special sanction is entered in the estimates, although no sanction has been given, it will be struck out by the Accountant General. All items of new expenditure sanctioned by Government or agreed to by the Finance Department subject to availability of funds and any items that have been cut out or the proposed expenditure which has been reduced by

the Finance Department but the department concerned does not acquiesce in the decision of the Finance Department, will appear in the schedule of new expenditure (lists for discussion in the Budget Council). Similarly expenditure involving a departure from the existing policy and relating to new service, Re-organization and expansion of existing services temporary establishment the retention whereof was sanctioned for a period less than that now required and non recurring grants-in-aid, contributions and all important demands should be incorporated in the schedule of new expenditure. All new works and major works-in-progress and extraordinary Tools and Plant will also be included in this schedule. It may also contain items of emergent nature. The previous consent of the Finance Department and the sanction of the competent authority will be a condition precedent to their inclusion in the schedule of new expenditure. Such proposals should be sent to the Accountant General direct who will communicate his views thereon to the Finance department. They should be taken up as soon as necessity for their inclusion in the next years budget is felt and not referred to the time fixed for the submission of the Budget estimates, They should not in any case be delayed beyond the dates fixed in the following programme:—

EXPENDITURE

PROPOSALS REQUIRING SPECIFIC
SANCTION.

Heads of department ... to Ministers.	Whenever need is felt, but not later than 27th March.
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Ministers to Government with opinion of the Finance Department.	13th June.
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Note—In exceptional cases in which correspondence with the Finance Department was commenced before 27th March and the case was not ready by June 13th, the date for applying for Government sanction is extended to 19th June.

Revised estimates to be sent to Accountant General.	... 14th June.
Annual Budget to be sent by Heads of Departments to Hon'ble Ministers.	... End of March.

Ministers to complete correspondence with ... 20th June.
the Finance Department.

Compiled Budgets (of preliminary expenditure estimates) due in Accountant General's Office on or before. ... 20th June.

Budget notes to be submitted by ... 16th July.
Accountant General upto.

Schedules of new expenditure (Lists for discussion in Council) to be forwarded to Accountant General upto. ... 23rd July.

Budget to be passed by Government by ... 7th August.

Proposals not submitted to the Finance Department in time will not ordinarily be admitted. All sanctions to new expenditure should be obtained by the Department concerned not later than the middle of July, after which no such proposals will be entertained by Government except in really emergent cases. In passing orders on such proposals Government will indicate whether the sanction is subject to availability of funds or not.

Revenue and Receipts.

224. On or about the end of March the Accountant General will furnish the Governors and other Departmental Officers, controlling the State Revenue with printed forms of estimates of Receipts in A. G. form No. 77 after filling in the estimates of the current year and leaving blank columns for the ensuing year as well as for the Revised Estimate of the current year to be filled up by the Officer concerned.

225. The estimates will be forwarded by the Departmental Offices before the end of April to the Minister-in Charge who will after any necessary discussion compile and forward them one by one as soon as he can to the Accountant General not later than the 28th June without allowing them to accumulate.

226. In estimating Land Revenue Receipts the calculations should be based upon the actual demand (including any arrears due for past years) and probabilities or realization during the year. In the case of fluctuating revenue the estimate should be based upon

past actuals and all other information likely to affect the estimate.

227. While receipt estimate should be as a rule cautiously framed, deliberate under estimates should be avoided. The column for the revised estimates of the year should be carefully filled up in accordance with the latest information available.

228. The budget will be presented to the Praja Sabha on or about 30th of September in the form of a General Budget showing estimates by Major, Minor and Detailed Heads both for the current and the next year and giving therein the actuals of the past year. For Reserved departments only lump figures will be given. It will also show revised estimates of the current year by Major Heads.

The consolidated abstract at the beginning of the General Budget will show only receipts and expenditure under major heads with the resultant surplus or deficit and give separate accounts for investments, Debt Heads and cash.

While presenting the budget to the Praja Sabha the Hon'ble Finance Minister will give a review of the general position of the State Finances and Hon'ble Ministers will make similar speeches giving more details about the figures of Revenue and Expenditure and their effect on the General Finances of the State and the prosperity of the people and a programme of the activities of the departments in their charge for the year. All these speeches will be printed at the beginning in the final copies of the Budget after it is passed by the Praja Sabha.

229. The actuals will be given to a rupee, while the estimates in major heads will be in even thousands, and in minor heads even hundreds. Amount added or deducted by the Accountant General in order to round off the total estimates, will not affect the detailed grants of any department.

230. The first edition of the General Budget will be printed for the Praja Sabha by the 22nd September. The final edition of the General Budget and the Departmental Budgets will be printed as soon as possible after the Budget is passed by the Praja Sabha and finally approved by Government.

The printed Budgets should so far as practicable be ready for distribution early at the beginning of the new year.

Note—The mere fact that charge which requires specific sanction of Government has been included and adopted in the Budget does not by itself constitute any authority for payment of such charges, except in the case of charges passed in details by the Budget Council.

Communication of Sanction.

231. After the Budget Estimates have been sanctioned by Government finally the details of grants will be communicated by the Minister concerned to the Head of the Department concerned.

232. Expenditure not provided for in the Budget can only be incurred after the previous sanction of His Highness' Government.

233. If on account of exceptional reasons, expenditure which is either not provided for in the Budget estimates of the current year or is in excess of the Budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position to find funds by reappropriation, application should be made for the provision of additional funds accompanied by a statement in form 70 showing how the expenditure is proposed to be met. When such an application is sent the reason for considering it indispensably necessary that the outlay should be immediately incurred, and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the Budget estimates

234. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the Budget estimates of the year, and if it has not been made whether the funds can be found by reappropriation.

Inevitable Payments.

235. The want of provision in the estimates does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

236. Money indisputably payable should never be left unpaid; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no

economy to postpone inevitable payments and it is very important to ascertain and record the payment of all actual obligations at the earliest possible date.

237. In case of any delay in the issue of general estimate of Receipts and Expenditure the Treasury Officer may cash the bills for the new year presented by the Heads of Offices and Departments within the rate fixed in the last Budget and on the responsibility of the drawing Officer.

238. Expenditure should be regulated in accordance with the grants allowed by the Government in the Budget. All unauthorised variations from the Budget are undesirable and if they exceed 5 per cent, they will be considered as serious irregularities.

Every disbursing Officer should watch the expenditure and his requirements from time to time and if any variation is likely, he should report to the Controlling Officer so that steps may be taken to have the necessary funds by additional allotments or by reappropriations, wherever absolutely necessary and to have the unwanted savings surrendered. The Finance Department is authorised to accept such surrenders of Budget provision as they have the effect of reducing the grants.

The controlling officers will be responsible to see that all the disbursing officers under them keep them fully informed about the progress of the expenditure and possible variations from time to time. The Controlling Officers will watch the allotments made for the individual Officers and make changes therein from time to time as might be necessary. No formal reappropriation is necessary till the expenditure under any one unit of appropriation is likely to be exceeded for the Department as a whole or for the whole Province where there is a separate Controlling Officer or a separate grant for each Province. When this is the case, the Controlling Officer should prepare a reappropriation statement as indicated below to have the funds required.

239. Rules regarding the preparation and disposal of reappropriation statements:-

- (1) Applications for expenditure not covered by sanctioned Budget provision should invariably be accompanied by a reappropriation statement in the prescribed form

which should be drawn up by the Controlling Officer. He will enter in the first column the purpose for which the reappropriation is required, in the second column the amount of extra or fresh expenditure applied for; in the 3rd column the major, minor and detailed heads, under which provision can be reduced to meet the whole or any portion of the expenditure proposed; in the fourth column the amount proposed to be reduced from the heads mentioned in the 3rd column, and in the fifth column the balance if any required to cover the expenditure proposed if sufficient savings are not available to meet the requirements. It will be seen from the form of the statement that it is intended to show whether the additional expenditure can be provided from the savings under other heads, and if no savings are available why it is nevertheless considered indispensably necessary that the outlay should be immediately incurred and should not be postponed to the next financial year. Explanation should also be invariably given in the 6th column of the statement as to why the need for the expenditure could not be foreseen in time to obtain sanction for its inclusion in the Budget.

In the case of the Public Works Department, the forms of Reappropriation statement prescribed for the department may be adopted.

- (2) The savings proposed should if possible be effected from the head of the account to which the extra expenditure pertains and only when this course is not possible should savings be diverted from another head of the Budget.
- (3) Full details required by the heading of Form No. 70 in case of departments other than Public Works Department and of Form No. 41. A in case of the Public Works Department should be filled in carefully.
- (4) The Controlling Officer should check the requisitions for funds carefully. If he approves the extra expenditure and the requisitioning officer has shown that it can be met by reductions under other heads, he..... will submit the reappropriation statement with all other

papers to the Officer competent to sanction it if he has not the power to dispose of it himself. In case he sanctions the proposal he will send the statement to the Officer and at the same time forward a copy to the Accountant General. If the requisitioning officer has not shown any or equivalent savings, but nevertheless presses for the extra expenditure, it will be the duty of the Controlling Officer, if he approves of the expenditure and considers that it can not be postponed, to show whether, and if so, how the Budget grant for the whole of this Department can be reduced to meet it. He will then submit the statement to the Officer above him with a letter.

- (5) The sanctioning authority concerned will in all cases before according sanction obtain the opinion of the Accountant General as to whether the savings under the head from which the appropriation is proposed are sufficient for the reappropriation and the reappropriation proposed is otherwise in order.
- (6) When a Controlling Officer has proposed an additional grant because of his inability to find savings in his grants, the Minister-in-Charge should try to find funds by re-appropriation from portions of the grant under the other Controlling Officers if any. If no savings be available a Supplementary grant may be applied for in consultation with the Finance Department.
- (7) All extra grants i. e., additional expenditure not capable of being met by re-appropriation require the sanction of Government and these extra grants should not be operated upon unless and until such sanction has been obtained in consultation with the Finance Department and communicated to the Officers concerned.

240. All re-appropriations of Funds are Subject to the following general restrictions :—

- (i) Funds should not be provided by re-appropriations for new expenditure. New Expenditure means expenditure of the kind not incurred in the past, as well as expenditure on important schemes.
- (ii) No re-appropriation is ordinarily permissible from one grant to another, that is to say from one major head to another, there being a separate grant for each major head.

*Note. I:—*Ministers are competent to transfer funds provided in their budgets for the execution of departmental works to the Public Works Department with the consent of the Finance Department.

*Note. II:—*Ministers are competent to sanction transfer of funds from Departmental contingent grants to the Telephone Department for telephone connections to the offices or residences of Government Officials.

- (iii) No re-appropriation can be sanctioned from Reserved grants to Non-Reserved grants and vice versa.
- (iv) Savings in the grants for salaries and establishment cannot be re-appropriated for other classes of expenditure except with the sanction of Government.
- (v) A Budget grant provided for a specific purpose should be devoted to that purpose only and if the provision cannot be utilised for the purpose for which it was originally intended, which has to be postponed to the following year, the amount should not be re-appropriated to meet other charges. The Audit Department should watch the fulfilment of this condition when re-appropriations are proposed from fluctuating grants specially non-recurring grants.
- (vi) No re-appropriations should be proposed for an object involving a departure from established principle or policy.
- (vii) That no re-appropriation shall be made for an object which has not been sanctioned by the competent authority. No re-appropriation will be made to incur or increase the expenditure on any object, provision for which has specifically been refused or reduced by Government in sanctioning the Budget.
- (viii) No re-appropriation should be made from provisions which have been specifically ear-marked as not available for re-appropriations.
- (ix) Re-appropriations will be sanctioned by the different authorities as indicated below:—

Ministers and Hon'ble Chief Justice:—

They may sanction re-appropriations transferring funds from one detailed or minor head to another within the same grant

upto Rs. 5,000 for each minor head for the whole financial year, larger transfers will require Finance Departments concurrence. The following Officers may transfer funds by re-appropriations from one detailed head to another within the same minor head to the extent mentioned below:—

NAMES OF OFFICERS.	EXTENT OF POWERS.	REMARKS.
1. Accountant-General	... 1,200.	
2. Inspector General of Police	... 1,200.	
3. Director of Medical Services	... 1,200.	
4. Inspector General Customs & Excise	... 1,200.	
5. Director of Industries	... 1,200.	
6. Chief Engineer, Public Works Department	... 1200.	} for expenditure other than that on works.
7. Chief Engineer Electric Department	... 1200.	
8. Registrar Co-operative Societies	... 1,200.	
9. Chief Conservator of Forests	... 1,200.	
10. Director of Education	... 1,200.	
11. Chief Inspectress of Girls Schools	... 1,200.	
12. Director of Land Records	... 1,200.	
13. Director of Kashmir Valley Food Control	... 1,200.	
14. Governors	... 700.	
15. Sessions Judge	... 700.	
16. Directors of Sericulture	... 700.	
17. Director of Agriculture & Horticulture	... 700.	
18. Controller Ceremonial & Reception	... 700.	
19. Mineral Survey Officer	... 500.	
20. Wazir-Wazarat Ladakh	... 500.	
21. Superintendent Telegraph & Telephones	500.	
22. Superintendent Veterinary	... 500.	

*Note:—*These rules apply to the Public Works Department, Telegraph and Telephone and Forest Department as well and supersede all previous orders on the subject.

241 The following rules govern re-appropriations for works, Expenditure in the Public Works Department and Forest Department and for conservancy expenditure in the Forest Department.

- (1) No re-appropriation should be made for such expenditure from the establishment or ordinary fluctuating

grants i. e. contingencies, travelling allowance, etc, or vice versa.

- (2) In the Forest Department no funds will be transferred from Head "B" to Head "A" or vice versa.
- (3) Funds are provided for all important original works individually and separately in the Budget. In all such cases expenditure should be confined to such allotments, any variation will be regulated by the following rules:—
- (4) —(a) Re-appropriation for works not included in the sanctioned Budget may be sanctioned by the Public Works Minister and Forest Minister upto Rs. 1,000 and with concurrence of the Finance Department upto Rs. 2,500 and by the Chief Engineers Electric and Public Work Departments upto Rs. 500 in each case, provided, that the State is not thereby committed to any further expenditure and provided a detailed estimate duly sanctioned exists for such work. If more than one allotment is made in this manner for the same work or for works forming part of one project they should be added together for applying this restriction.

Re-appropriations for works not included in the sanctioned Budget exceeding Rs. 2,500 will require the sanction of Government.

- (b) Officers not below the rank of Divisional Engineers may be given at the discretion of the Chief Engineer, powers to transfer funds from any one item of sanctioned repairs grant to any other item pertaining to Roads, Bridges and Canals upto Rs. 1,000 and in case of Buildings upto Rs. 500 intimating such changes to the Chief Engineers direct and to the Accountant General through monthly repairs list. No re-appropriation on the prescribed form is necessary in the case of such transfers.
- (5) Re-appropriations for works included in the sanctioned Budget may be sanctioned by the Public Works Minister upto Rs. 15,000 or 5 per cent of the year's grant for the work whichever is less and by the Chief Engineer upto Rs. 10,000, either in one sum or by

fractional amounts. If these limits are exceeded funds may be made available with the concurrence of the Finance Department provided the excess is both within 10 per cent of the years' grant for the work and 5 per cent of the sanctioned estimate for the work. This rule will also apply to the Forest Department for expenditure on Roads, Buildings and Bridges. Re-appropriations exceeding the limits mentioned above will require sanction of Government.

- (6) In the case of original works re-appropriations need not be made for excesses over Budget provision or for expenditure in the absence of any provision upto Rs. 100.
- (7) Re-appropriations from original works to repairs or vice versa can only be made with the sanction of Government. For purposes of re-appropriations "Renewals" not exceeding Rs. 500 are classed as "Repairs".
- (8) No re-appropriations from grants allotted for the execution of capital works are admissible. This rule applies to the Forest Department as well.
- (9) No re-appropriations should be sanctioned by the Minister or any lower authority, which would have the effect of restoring an expenditure specifically disallowed at the time of framing the Budget.
- (10) All re-appropriations for construction, reconstruction, purchase of residential quarters or additions and alterations to such quarters, costing more than Rs 500 in any year require the sanction of Government. Re-appropriations of this kind exceeding Rs. 250 should be made with the concurrence of the Finance Department. The rule applies to the Forest Department as well. This rule does not apply to Palaces and Residency Buildings. Subject to the restrictions mentioned above, re-appropriations under G. 3, Forest A.- Conservancy and works will be regulated as shown below:—
- (10)—(i) The Minister-in-Charge can re-appropriate Funds from one head to another (A. I to A. IX)

upto Rs. 20,000 from any one head and beyond this limit with the concurrence of the Finance Department.

- (ii) The Chief Conservator of Forests can re-appropriate funds from one Sub-head to another falling under one of the Heads mentioned above (A. I to A. IX).
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CHAPTER XI.

DEPOSITS.

Explanations.

242 (a) Deposits proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits & (2) Judicial Deposits.

2. Another important class is personal (*or Jagirdari*) Deposits; the account kept of them in the Treasury is of the nature of banking deposit account.
3. For the Revenue Deposits the Treasury Officer keeps up detailed registers and exercises detailed check, while for the Judicial Deposits he maintains only a Banking Account and watches that lump payments against it are not made in excess of the lump balance at its credit.
4. Other classes may be added under the orders of the Accountant General. Separate Registers should always be maintained under the instructions of the Accountant General for deposits which when they lapse will be creditable to General Revenues.

Note. In Districts and Tehsils where all branches of the Civil administration, revenue, criminal and civil are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as revenue deposits.

(b) The following rulings regarding classification are to be observed:-

- (i) *Revenue Deposits.*—(1) Earnest money Deposits made by intending tenderers of the Forest are credited in Revenue Deposits. No previous authority of a Departmental Officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and the designation must be stated on the receipt given by the Treasury. These deposits may be received at Tehsil as well as District Treasuries.

Military and Public Works Department Deposits are credited

to Military Deposits and Public Works Remittances respectively and a separate account of these deposits maintained.

- (ii) *Personal Deposits* — (1). Receipts and Payments on account of ward's and attached estates and estates under Government management are recorded in the Treasury in personal ledgers. (2) Other Personal Deposits made by Government servants in their official capacity may not be accepted without the special permission of the Accountant General for the opening of a banking account with the treasury.
- (c) The detailed registers for Judicial Deposits are kept by (1) High Court of Judicature, (2) Sessions Judges, (3) City Judge Jammu, (4) Additional District Magistrates, (5) Sub-Judges (6) Munsiffs (7) Judge Small Causes Court, Srinagar and their copies are sent to the Accountant General monthly as prescribed for the Treasury Officers. They draw out and pay in lumpsums to the Treasury and keep the small balances in custody of the Court Nazir. It is only in the treasuries of those places whose above Judicial Officers are working that Judicial Deposits are separately accepted. In all other treasuries deposits of the Judicial Department are treated as Revenue Deposits.

Limitations and Receipts.

243. Every sum of money paid into the treasury for the purpose of safe custody and subsequent repayment must be credited atonce in the books to some head of Deposits. It is not to be kept in a separate bag or box.

244. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal orders of competent authority and also, if the amount could be credited to some known head in the Government account, to make representations to the Court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should atonce be finally carried

to the proper Budget head, and may not be placed in deposit.

Note:—Government Promissory Notes or other security deposits (not being cash) received from contractors are not revenue, and must on no account be credited as revenue.

245. The treatment of the following items as deposits is prohibited:

- (1) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.
- (2) When pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.
- (b) No fines should be placed in deposit on the ground that appeal is pending, they should be credited at once to Government and refunded, if necessary, on order of the appellate court. But compensation fines (including cost in criminal cases) due to an injured party, and not to Government, should be kept in deposit both in appealable and non-appealable cases till they lapse under the ordinary rule. Also Forest compensation money due to Forest Department should be kept in deposit pending decision of appeal or till the termination of the period of appeal.
- (c) Refunds, whether of stamps or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

246. The net sale proceeds of impounded cattle are to be kept in deposit for three months and if no claim be made within that time, are to be credited to the proper account.

(Vide section 17 of the Cattle Trespass Regulation 1977.)

- (b) The sale proceeds of unclaimed property will be placed in deposit for two years vide section 28 Police Regulation II of 1983. The property itself will, however, be kept for six months vide section 27 [i] *ibid.* Exceptions must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the Law.

Money belonging to prisoners in Jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as Revenue Deposits; unclaimed property found by, or delivered upto a Police Officer should be made over to the Magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowances payable to a Police Officer should be held undisbursed.

247. Money tendered as personal deposits by private individuals or by Government Servants acting in other than their official capacity, and funds of quasi-public institutions even though, like certain dispensaries, they are aided by Government, may not be accepted for deposit in a treasury without the special sanction of the Accountant General.

248. The following items may be kept in deposit in addition to the items allowed in the above rules.

- (a) Decree money.
- (b) Witness expenses.
- (c) Security money.
- (d) Diet expenses of Civil prisoners for subsequent credit to Jail receipts or refund to the depositor.
- (e) Private money of Jail prisoners.
- (f) Earnest money.

249. (a) A person claiming refund of a deposit must produce an order of the Court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will

take the payee's receipt, make payment, and record it atonce, under his initials, both in the register of repayments in Form 13 "from which a daily total is carried to the cash book" and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

- (b) Earnest money Deposits of the Forest Department will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the Departmental Officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If however, the departmental officer desires that the deposit, instead of being refunded be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

Clearance Register.

250 In Katik of each year, the outstanding balances in the Receipt Register of the preceding years which are not reported for lapses under article 252 should be transferred to the Clearance Register in Form 12 with suitable change in the headings, with a view to repayments during the next two years being recorded on it by the Account Office in the column provided for the purpose. To this Clearance Register should also be transferred any items in the last preceding clearance register but one, that are for special reasons, not allowed to lapse to Government, under Article 252 while the bulk of outstandings in it so lapse. Old items thus transferred from the Clearance Register to a second one should be carefully watched by the Treasury Officer, and must in ordinary course lapse at the end of two years for which the latter is current. They can not be allowed to be carried forward to a third Clearance Register without the special sanction of the Accountant General. In the Treasury Offices the repayment of items entered in a Clearance Register submitted to the Account Office should continue to be recorded in the original Receipt Registers. It is not intended that Clearance Registers should be used in Treasury Offices.

251. A Certificate from the administrator of every personal

ledger account (to the effect that the balance claimed by him is of a named amount, and detailing the differences between his balance and that admitted by the Treasury Officer in his plus and minus memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses Annual Account.

252. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of Assuj in each year, be credited to Government by means of transfer entries in the Accountant General's Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant General, immediately after 31st of Assuj, a list in Form No. 14.

*Note. 1---*Early in Assuj the old registers of deposits should be taken up and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month.

This list should then be reviewed by the Treasury Officer, and any item, which in his opinion should not be so dealt with, should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item, is repaid in the course of the month it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st Assuj each of these lists should be again checked with the register of receipts, wherein its item should be marked off as having lapsed and been credited on 31st Assuj, and the total of the list should be deducted in the plus and minus memorandum from balances shown at credit of the particular class of deposits, the list itself signed by the Treasury Office being forwarded to the Accountant General.

*Note. 2--*In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

253. Lapsed Deposits can not be repaid without the

sanction of the Accountant General, who will retain the lists of lapsed deposits sent annually, and control their repayments.

254. Deposits credited to Government under Article 252 can not be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the Treasury Register of receipts, so as to guard against a second repayment.

255. The application for sanction will be made, in Form 15-A. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with a List of Payments in which it is charged.

Civil and Criminal Court Deposits.

256. The method in which the accounts of Judicial deposits are maintained is that the Civil Courts and Magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by letters on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by the Treasury Officers in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

*Note;---*The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

257. The object and effect of this arrangement is simply to relieve the Treasury Officers, of responsibility for the details of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this

case is responsible for the monthly detailed returns despatched to the Accountant General [although the vouchers are sent by the Treasury Officer] and for the Clearance Registers and Statements of lapses vide Articles 250 to 254.

258. The Civil Court or Magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several small Cause Courts.

Note: 1—Each transaction of receipt or payment of a Civil and Criminal Court deposit must be initialled by:—

- (a) The Judge or Magistrate; or
- (b) In the case of High Court or District Magistrate's Court by any Gazetted Officer of the Court;
- (c) In the case of Small Cause Court, unless otherwise ordered by the Government, by a Registrar.

Note:-- 2. The Plus and Minus Memorandum of the balance of the deposits should be stated by the Judge or the Magistrate upon the register of receipts transmitted to the Accountant General.

Agreement with Treasury.

259. When the different civil courts of a district bank with a civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

260. (a) To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions.

- (b) The court will submit a monthly advice list both to the

Accountant General of sums received and paid during the month bearing a certificate of the Treasury concerned that the receipts and expenditure as shown therein have been verified.

1. When it is inconvenient for a depositor to proceed to the Treasury with the courts order to lodge his deposit, it may be received by the court and by it afterwards forwarded to the Treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the Treasury there to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the court funds sufficient whether of current deposit receipts or of the office permanent advance.
2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the Treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts the treasury will pay the excess to the court, which will thus recoup the permanent advance account.
3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

261. When the list of lapses is made up by the Judge or Magistrate, notice of the amount must be sent by the Accountant General to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits Repayments.

262. Withdrawals are made only on repayment, vouchers signed by the officer at whose instance the deposit is held.

CHAPTER XII.

LOCAL FUNDS.

Explanation

263. The Expression "Local Fund" denotes:—

1. revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;
2. the revenues of any body which may be specially notified by His Highness' Government, as such.

Receipts and Payments.

264. Municipalities are obliged to place their funds in a Government Treasury.

265. The account of a local fund at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

1. This rule does not apply if the charges of any local fund are, under any special orders, drawn from the treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deduction on account of income tax, fund subscription etc., being credited by transfer in distinct entries.

266. No local fund is allowed to overdraw the balance at its credit, without obtaining beforehand a loan or contribution to cover the overdraft from the Government.

Verification of Balances.

267. The balances at credit of each fund are verified at the end of the year by the treasury officer in communication with the Accountant General on the one side and the officer or committee

administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts as his standard.

Miscellaneous.

268. Unless any of the following arrangements has been authorised by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the fund:—

- (a) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.
- (b) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.
- (c) Payments may be made as advances from Government funds in the first instance, pending recovery from the local fund.

269. No new fund should be opened in the Treasury accounts without orders of the Accountant General.

270. As the incorporation of certain local funds in the general accounts does not effect the appropriation of the funds, it is necessary that the accounts of receipts and disbursements of such funds as have district balances be kept in separate registers in the Treasury, so that the district balance may be worked out. The form of register or ledger for each local fund is the same as the treasury cash book form (Treasury Form No. 108) and ledgers for all local funds may be opened on separate pages of the same book.

Education Cess Fund,

271. This is a Cess on Land Revenue and exists in the Jammu Province only. No payments are made against it from the treasury, as the Accountant General makes annual adjustment by debit to the fund and credit to Education grant to the extent sanctioned in the Education Budget.

Police Clothing Fund.

272. The fund is maintained in Srinagar and Jammu Treasuries only and is administered by the Minister-in-charge of the Police Department. The receipts of the fund are derived partly from deductions made from Police Head Constables and Constables and partly from a contribution made yearly to the fund by the Government from Police Budget. The assets are utilized in providing the Police Force with uniforms and accoutrements. Drawals from the treasury require countersignature of the Inspector General Police.

Process Service Fund.

273. The fund is at the disposal of the Wazirs-Wazarat and of Governors where there are no Wazarats. The balance of the fund lapses to the State at the end of each year and is credited to Land Revenue Miscellaneous; therefore, it occasionally happens that at the beginning of a year receipts are not sufficient to cover the expenditure. The difficulty is surmounted by passing the charges irrespective of balance, at credit, subject to the condition that the excess is recouped in subsequent months of the same year.

Unclaimed Property Fund.

274. The fund is mainly composed of receipts on account of sale proceeds of all descriptions of property without owners, collected and produced by the Police before the courts, and sold by the latter under the rules. The expenses met out of the fund are chiefly for the burial and cremation of the dead bodies of Paupers and others who die without friends or relatives. The sanctioned rates for burial and cremation of a corpse, are as under:-

	<i>Hindus</i>	<i>Mohammedans</i>
Jammu and Srinagar towns	Rs. 8/-	Rs. 6/-
Muffasil	7/-	6/-

The fund is controlled by the District Magistrates, but bills for the above charges are drawn by the Wazir Wazarat in Muffasil Districts, and at Jammu and Srinagar on the countersignature of District Magistrate. Charges for unclaimed bodies of deceased prisoners are, however, borne by the Judicial Department and not by this fund.

Refunds of sale proceeds of unclaimed property may be made on order of Court.

Note; — 1. Feeding charges of foundlings at Rs. 5/-p.m. are also to be met from this fund.

Boundary Pillar Fund.

275. The fund consists of recoveries made from zamindars for the construction and repairs of boundary pillars. Payments are made on bills signed or countersigned by the Provincial Governors

Zaildari Cess Fund.

276. The Cess is realised at certain percentage on Land Revenue for payment to Zaildars.

The payment depends upon collections and are made on bills signed or countersigned by the Wazirs.

Dharmarth Deposit Fund.

277. The revenue and other sums realised by Tahsildars for the Dharmarth Department are credited to the fund and remittances are made out of it to the Dharmarth Chests, Jammu or Srinagar, at the expense of the Dharmarth Department direct by the Tahsildars, within balance at credit of the fund; receipts of the Dharmarth Chests are subsequently sent to the Accountant General in support of the charges.

Balances.

278. No charges of any fund can be met out of the balance of another fund, and the payments of any fund must never be in excess of the balance at credit, of that fund.

279. A plus and minus memorandum should be appended to the monthly accounts showing for each local fund the balance at the begining of the month, the amounts received and credited during the month, those paid out during the month, and the resultant balance at the end of the month.

280. At the close of each year, the Accountant General will cause the balance of each fund on his books to be agreed and accepted by its controlling officer.

281. Rules of the Provident fund for Non-Lent European officers of the State.

Extent of application.

1. The fund is open only to the Non-Lent European officers of the State serving under the conditions of clause [3] of Article 167 of the Kashmir Service Regulations except those who receive commissions on profits under Departmental Rules (see Article 249 of Kashmir Service Regulation) and those who are already in receipt of Civil Pensions from the Government of India. These rules do not apply to those European officers who are under Government rules allowed the benefit of pension rules.
2. Contributions to the fund shall be optional in the case of those officers who were in State service on the 1st Baisakh 1974 but shall be compulsory in the case of officers who joined the service after that date. A decision on the optional point once recorded shall be considered as final.
3. These rules shall take effect from the 1st Baisakh 1974 or from the month in which the rules are communicated to the officers concerned according to their option. They shall not be applicable to those who have left the service of the State before their introduction.

Conditions of Membership

Officers for the purpose of these rules are of 2 kinds:-

- a. Those in the service of the State on the date of the institution of the fund;
- and
- b. Officers entering the service of the State after the institution of the fund.

In case of (a):—

- i. No contribution from the officers will be required in respect of past service, but the state will place

at the credit of the officers concerned $6\frac{1}{4}\%$ of the total salary drawn during their entire past active service without interest. From the date of institution of the fund they will come under the rule for officers of (b) class.

- (ii) In case of the Officers who are entitled to pay under existing contracts the option will be allowed of choosing between the system of Deferred pay already granted and the Provident Fund now introduced. Once a decision is taken it must be treated as final.

In the case of (b),

- (i) Monthly subscription at the rate of $6\frac{1}{4}\%$ of the salary of each officer will be compulsory. The State will add a similar amount on each deposit as a bonus and will allow interest at Rs. 4/12/- % per annum calculated yearly on the whole deposit at the credit of the officers.
 - (ii) Subscriptions, while on privilege leave will be at the ordinary rates. No deduction will be made from leave allowances other than privilege leave.
5. Subscriptions to a recognized family pension fund or payments towards a policy of insurance may be substituted for subscriptions to this Fund at the option of the subscribers, subject to the following conditions :—
- (i) If the subscriptions or payments to be so substituted shall be of less amount than the subscriptions under rule 4 (b) (i). of these rules, viz $6\frac{1}{4}\%$ of the officer's monthly salary, the deficiency shall be paid by the officer as a subscription to this fund.
 - (ii) An insurance policy must be on the officer's own life in which case it is immaterial what form the policy takes i. e.. it may be life or an endowment policy but it must be such as is legally assignable to the State.

[iii]. The bonus allowed by the State shall in no case exceed the amount actually deposited by the officer.

6. *Realization of subscription*:—Subscriptions to the Fund are payable monthly by deduction from the salary bills of the officers concerned while on duty or on privilege leave.

7. *Advances for special purposes*:—Generally speaking withdrawal can be made from the fund until a subscriber is finally quitting the service or dies. But when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary, a temporary advance not exceeding three month's pay may be allowed from the sum at his credit at the discretion of the Government.

8. The following may be recognized as legitimate occasions for advances:—

[a] To pay expenses incurred in connection with the illness of a subscriber or member of his family.

[b] To pay for the passage of any member of a subscriber's family coming from beyond the sea to join him or requiring to make a journey beyond the sea for some urgent cause.

[c] To pay expenses in connection with the marriage or funeral of the subscriber or that of a member of his family.

Note:- Advances though not confined rigidly to the objects laid down in clause [a] to [c] above will be made with due regard to the principles contained in these clauses.

9. Advances will be recovered at the discretion of the Government in not less than 12 or more than 24 instalments.

10. Recoveries will be made monthly commencing from

the first payment of a full month's salary after the advance is granted.

11. The instalments will be paid by compulsory deductions from the salary and will be in addition to the usual subscription.
12. When an advance is repaid as regards principal in not less than 12 instalments, a 13th instalment representing interest and equivalent to 3 per cent of the amount of advance should be paid in the month following that in which the last instalment is paid. Similarly an additional instalment equivalent to 6 per cent of the total amount of the advance should be paid when the advance is repaid in more than 12 instalments.

Withdrawal on Retirement or Death

13. The total amount at the credit of the officer, when he quits the service or dies, will become the absolute property of himself or his heirs and will be handed over to him or to his legal heirs unconditionally. The compulsory deposits of an officer are not liable to forfeiture on dismissal or on conviction by a Criminal Court except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law. The Government, however, reserve the right to withhold in whole or in part, the bonus and accumulated interest at the credit of an officer who is dismissed for serious misconduct.
14. Each subscriber should intimate to the Accountant General the name and address of the person or persons to whom the balance at his credit should be paid in the event of his death before retirement.
15. As soon as possible, after the close of each year a statement of account will be sent to each depositor showing the opening balance, deposits, bonus and closing balance after the calculation

of interest.

16. The Government reserve to themselves the power to alter or amend these rules as may be required.

Rules regulating the General Provident Fund.

282. These rules have been printed seperately.

APPENDIX I.

Rules Regulating Supply of Tents From the Central Stores.

1. Touring Officers whose head quarters are at Jammu or Srinagar are entitled to indent upon the Central Stores for tent equipment.

2. An indent giving details of the camp equipment required should ordinarily reach the Central Stores at least four days in advance.

3. On receipt of an indent, the Farash who shall be deputed to accompany the touring officer with the camp equipment shall take delivery of it according to the indent and proceed on tour after receiving instructions from the officer concerned. All expenses to be incurred on its removal from and return to Central Stores shall be borne by the indenting officer.

4. Without exception not more than one Farash shall accompany the camp equipment issued to an officer, irrespective of its bulk, for looking after it and for pitching and striking the tents in camp and such other services as are connected with the movement of the camp equipment.

5. The officer on tour will see that the tent equipment is properly handled and looked after during the tour and the Farash accompanying it shall report any loss or damage caused during the course of its movement from and back to the Central Stores and such damage or loss shall be made good by the Department concerned unless such damage or loss is due to causes beyond the control of the officer concerned.

6. The Farash shall report the damage immediately to the touring officer, who shall certify it for the information of the Central Stores. The Superintendent, Stationery Depot will also be responsible for examining the tents etc., on their return to the Depot and to take prompt action for recovery of losses etc., from the officer concerned.

Ordinarily no camp equipment will be issued for tours in the Illaqaas where Rest Houses and Dak Bungalows are available for shelter.

7. The officer on tour shall immediately on his arrival at head-quarters direct the Farash to take back the camp equipment issued to him with the certificate of any damage or loss caused during the tour and also showing the number of days (giving exact dates) the Farash remained on duty with him.

8. An officer may indent, in part or in whole, on the Central Stores for camp equipment not exceeding the scale sanctioned by Government for the indenting officer.

Scale of Tentage and Furniture.

— :: 0 :: —

Grade of Officers.

1st Grade

Tents.

1. Ministers	...	3	Double Fly Tents	10' × 10'
2. Judges of the High Court of Judicature	...	2	Bath Tents	7' × 7'
	...	6	Shouldaries	10' × 10'

Furniture.

5	Large tables.
3	Small tables.
8	Chairs.
2	Beds.
2	Bath tubs.
2	Commodes.
3	Sets Jug, basin & soap dish.
3	Travelling lamps.
8	Lanterns.

2nd Grade.

Tents.

1. Director of Land Records	...	2	Double Fly tents	10' × 10'
2. Director of Industries and Commerce	...	1	Bath tent	7' × 7'
3. Chief Conservator of Forests		5	Shouldaries	10' × 10'

Furniture.

4. Chief Engineers	...	4	Large tables.
5. Director of Medical Services		2	Small tables.
6. Inspector General of Police	...	6	Chairs.
7. Superintendent Mineral Survey	...	1	Bath tub.
	...	2	Beds.
8. Inspector General Customs and Excise	...	1	Commode.
	...	1	Set Jug, basin & soap dish.
9. Governors of Provinces	...	2	Travelling lamps.
10. District & Session Judges	...		
11. Director of Education	...	2	Lanterns.

*3rd Grade.**Tents.*

1. Wazir Wazarat	...	2	Double Fly tents	8' × 8'
2. Director Agriculture and Horticulture	...	1	Bath tent	6' × 6'
3. Registrar Co-operative Societies	...	4	Shouldaries	8' × 8'

Furniture.

4. Superintendent Telegraphs and Telephones	..	3	Large tables.
5. Game Warden.	...	1	Small table.
6. Chief Medical Officers	...	4	Chairs.
	...	1	Bed.
7. Director of Sericulture	...	1	Bath tub.
8. Inspector of Customs and Excise	...	1	Commode.
9. Conservator of Forests	...	1	Set Jug, basin & soap dish.
10. Mining Engineers	...	2	Travelling lamps.
11. Examiner Local Accounts	...	5	Lanterns.
12. Divisional Engineers.	...		
13. Controller Shikarkhana.	...		
14. Superintendent of Research.			
15. Senior Superintendents of Police	...		
16. Deputy Director of Industries.			
17. Additional District Magistrates			
18. Director of Visitors Bureau ..			
19. Chief Inspectress for Girls Schools	...		

*Note:—*Frontier Wazirs will be allowed one shamiana in addition to the scale fixed above.

*4th Grade.**Tents*

1. Tahsildars	...	1	Double Fly tent	8' × 8'
2. Deputy & Assistant Conservators of Forests	...	1	Bath tent	6' × 6'
3. Deputy & Assistant Director of Sericulture	...	3	Shouldaries	8' × 8'

4th Grade.

Furniture.

4. Assistant Superintendents of Police ...	2	Large tables.
5. Superintendents of Veterinary Department ...	3	Chairs.
6. Inspectors of Schools ...	1	Bed.
7. Deputy Registrar Co-operative credit Societies ...	1	Bath tub.
8. Assistant Game warden ...	1	Commode.
9. Deputy Controller Tawaza Deptt. ...	1	Set Jug, basin & soap dish,
10. Assistant Engineers ...	1	Travelling lamp.
11. Deputy Director of Horticulture ...	4	Lanterns.
12. Assistant Surgeons travelling Dispensaries & others		
13. Sub-Judges and Munsiffs ...		

5th Grade.

Tents.

1. Revenue Naib Tahsildars ...	1	Double Fly tent	8' x 8'
2. Assistant Inspectors of Schools and District Inspectors ...	2	Shouldaries	8' x 8'
3. Assistant Registrar Co-operative Societies ...	1	Bath tent	6' x 6'

Furniture.

4. Veterinary Inspectors ...	1	Large table.
5. Assistant Superintendent of Mineral Survey ...	1	Small table.
...	2	Chairs.
6. Assistant Controller Tawaza Deptt. ...	1	Bed-
7. Inspector Vaccination ...		
8. Sub-Assistant Surgeons, Ganderbal, Chikar, Gurez and Kargil ...	1	Tub.
	1	Commode,
9. Traversers ...		
10. Inspector of Police ...	1	Travelling lamp.
11. Scout Organizer ...	3	Lanterns.
	1	Set Jug, basin & soap dish.

*6th Grade.**Tents.*

1.	Assistant District Inspector Skardu	...	1	Double fly tent	8' × 8'
2.	Assistant Inspector of Mulberry Culture	...	1	Shouldari	8' × 8'

Furniture.

3.	Saddar Qanongos	..			
4.	Forest Rangers	...	1	Table.	
5.	Inspectors of Co-operative Societies	...	2	Chairs,	
6.	Deputy & Assistant Inspectors of Customs, & Excise & Sub Inspectors of Police	...	1	Bed.	
		...	1	Travelling lamp.	
7.	Veterinary Assistants	...	2	Lanterns.	
8.	Overseers and Surveyors	...			
9.	Grazing Inspectors	...			
10.	Inspectors Game and Fish Preservation	...			
11.	Inspectors of Stamps and Auditors	...			

*7th Grade.**Tents.*

1.	Baggi Khana Syces & Drivers.			Shouldaries.	
2.	Overseers and Mistries in P. W. D.	...			
3.	Drivers of Steam Road Rollers				
4.	Jamadars Game and Fish Preservation Department.				

APPENDIX II.

PART I.

Rules regulating supply of liveries, belts and badges to menial servants of all Civil and Military Establishments.

1. These rules shall apply to the cases of menials of all Civil and Military Departments in the State except the Police force, the Jail Guards and Forest Department menials and the supply will be regulated in accordance with the scale and conditions prescribed in each case. Jamadars and peons will be supplied with livery according to the scale and on the conditions embodied in the table enclosed.

2. In these rules the word livery means any distinctive uniform clothing [both summer and winter] ordinarily worn by the menials of different ranks in various departments.

3. The supply in every case is subject to the condition that provision exists in the Budget or funds are arranged for by re-appropriation under the usual rules.

4. Subject also to the condition that the maximum cost is not exceeded liveries may be given to the menials named in the margin.

**AT HEAD QUARTERS.
(Jammu & Srinagar.)**

Jamadars, Orderlies, Peons.
Farashes, Watermen Gar-
deners, Sweepers & Mashkies.

IN THE MUFFASSIL.

Menials on executive duty,
Such as Customs peons, Wat-
chers of the Game and Fish
Preservation Department.
Menials in personal attendance
of a Gazetted Officer, a
Munsiff and Sub-Divisional
Officer.

5. *Patties* and *Chaplies* may be allowed in addition to the menials in executive service. Umbrellas may be supplied to those required to carry dak and other State papers in wet weather by debit to contingencies. They will not form part of the livery and will remain property of the office.

*Note:—*Uniforms to Hanjis is stored by the Boat Department, and supplied on special occasions.

6. Liveries should not be given to any menial other than

those named in Rule 4. Nor should they be allowed to temporary servants nor those attached to officers appointed for short periods.

Note.—1. (Warm clothing (not livery) costing not more than Rs. 10/- may be issued to chowkidars every second year, if necessary.

Note;—2. Uniforms may be supplied every 2nd year to the Temporary Drawa Shardha Customs guards employed regularly each year for the summer months. Such uniforms are held to belong to Department and returned by the men after the season is over.

Note:—3. The Telegraph line staff consisting of Sub-Inspectors, line-men and Khalasis stationed at high altitudes will be given warm clothing costing not more than Rs. 16/- and consisting of :—

- | | | | |
|----|--|-----|------|
| 1. | Warm coat | ... | One. |
| 2. | Warm Pyjama | ... | One. |
| 3. | Pair of stockings | ... | One. |
| 4. | Pair of Gloves | ... | One. |
| 5. | Loi after every second year | ... | One. |
| 6. | One pair of patties | ... | One. |
| 7. | One Namda costing Rs 5 to be allowed to Sub-Inspectors only in addition to the above articles. | | |

Note:—4. Boatmen and Batterymen of the State Telegraph Department and Lightmen of the Reception Department may be allowed uniforms like other menials.

Note:—5. A belt and a turban may be allowed to the temporary peons attached to the Seasonal Telegraph Offices in the State for the period they are attached to such offices provided that the articles thus supplied are received back and re-issued in the next season.

7. In the case of Muffasil, that is, for offices other than those located at Srinagar and Jammu, liveries should be given only to the messenger in personal attendance on a gazetted officer or on a Munsiff or a Tahsildar, and to Mashkies attached to His Highness' Rest Houses.

*Note:—*This rule is not applicable to the case of menials of the Frontier Wazirs nor to those employed on executive duty in the Muffasil such as Guards and Rakhas of Revenue Rakhs, Telegraph peons, Deputy Jamadars, Road Mistries and Forest Guards in Game Preservation Department.

8. Liveries must invariably be worn while on duty and not otherwise.

9. The old liveries become the private property of the wearer after a new supply is made but it is entirely left to the discretion of a head of office to recover it from persons resigning their appointments, dismissed or transferred to somewhere else.

10. Bills for liveries should be prepared in the following form and supported with proper vouchers which should accompany the D. C. bill submitted to Accountant General for adjustment of drawals made on white contingent bills or those presented at the treasury for encashment. Full details showing how the cost of each livery has been arrived at should appear in column 3.

1	2	3	4
Name & Rank of menial.	When last supply was made & cost.	Details of the livery now charged and the cost.	Total cost of each livery now supplied.

A certificate must be endorsed on each bill of livery to the effect that the livery has been issued to each menial in accordance with the rules and after the expiry of the prescribed period.

Scale for Uniforms of menials.**I.—Summer Uniforms all Khaki**

	Total.
(a) Two cotton drill coats with two cotton drill pajamas.	Rs. 13-8-0.
(b) Two six yard khaki turban.	

II.—Winter Uniform all Khaki puttoo cloth.

(a) One coat, one pajama and one 6 yard khaki turban.	Rs. 11-8-0.
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III.—For Jamadars.

(a) Gold Jhalar	Rs. 2-8-0	}	Rs. 12-8-0.
(b) Cost of Jamadar's belt with brass clasp including coat of arm debitable to contingencies.	Rs. 10-0-0		

IV.—For peons.

(a) Cost of Jhalar	Rs. 0-6-0	}	Rs. 3-0-0,
(b) Cost of belt	Rs. 2-10-0		

III and IV to be renewed after every five years.

Two summer and one winter uniforms will be supplied every two years.

APPENDIX 2 PART II.

Rules regarding supply of Uniforms to Jail Warders.

1. Ordinarily the uniforms will be made of the following sizes and these will be supplied to warders free of cost :-

	Feet	Inch:		Feet	Inch:
For men from	5	9	to	6	0
	5	7	„	5	9
	5	5	„	5	7
	5	3	„	5	5

2. The uniform of a warder will consist of the following winter and summer wears :-

(a) Summer wear :-

Blouse :- (1) Khaki drill in length to reach to the tip of the wearers forefinger with two breast pockets fastening with scolloped flaps to buttons, 3 small sized buttons down front and letters J. K. J. across shoulders' straps which will fasten at top with one button.

Knicker bocker :- Khaki drill made loosely.

Patties :- Khaki woollen (cotton for Jammu Jail and woollen for hilly jails).

(b) Winter wear :-

Blouse :- Khaki woollen for Kashmir, Leh and Kishtwar, same kind as for summer wear. Khaki drill for Jammu and Muzaffarabad. Same kind as for summer wear.

Knicker bocker :- Khaki drill, same kind as for summer wear.

Great Coat :- Khaki serge of Police pattern

Jersey :- Woollen to be worn under blouse.

Patties :- Khaki woollen.

Patloo Patjama :- Native fashion (for Kashmir, Leh & Kishtwar only) to be worn under the knicker bocker.

(c) General wear :-

Head Dress :- Khaki Muslin pagri with a black cotton fringe at one end of the pagri.

Shoes :- Plain, country brown leather.

Waist belt :- Brown leather, brassclasp, with the letters J. K. J. and the word Warder embossed thereon, to be worn over blouse.

Button :- Police pattern.

For Head Warders and Chief Head Warders :-

In addition to the above uniforms, the Head Warder will be supplied with 2 chevrons on right sleeve above elbow, made of silver lace on woollen blouse and black braid on red ground on Drill blouse, while the Chief Head Warder will also be provided with a silver embroidered crown above chevrons.

Female Warders :-

(a) For Kashmir and Kishtwar :-

A Pheran of Khaki garab cloth with red border $\frac{1}{2}$ inch wide; and a Paijama of same cloth and 3 yards of muslin khaki for head Chadar.

(b) For Jammu and Muzaffarabad :-

A Chadar and Kurta of Khaki garab cloth with red border $\frac{1}{2}$ inch wide, a Paijama of plain blue garab cloth.

For the whole State Jails :-

1. Shoe of plain brown country leather.
2. A blue woollen cloth Kurta with red border for winter wear one yard in length from shoulder to knee.
3. So far as possible uniforms should be made in Kashmir and Jammu Central Jails. For such

articles as cannot be supplied by the Jails, purchase should be made by inviting tenders.

4. *The marking of uniforms :-* Every article of clothing shall, before it is issued, be marked with the permanent number of the warder, and the date of issue, in one inch figures in the case of woollen articles, and in half inch figures on cotton articles as follows :-

Blouse :- Drill on the inside of back of neck-band.

Jersey Great Coat :- On the inside of back between the shoulders.

Knicker bocker :- On the waist band.

Pagri Patties :- On the reverse side of one end.

Note :- For marking cotton articles dhobis seal with steel-dies should be used, for woollen articles white paint should be used with wooden dies.

5. Conditions under which the free issue of uniforms, etc: is made :-

Every article of uniform, including the shoes, supplied free by State to any warder, is State property during the period for which it was issued and shall be duly accounted for during such period, but shall be taken by the warder whenever he may be transferred. Each such article becomes, on the expiration of the period for which it was issued, the absolute property of the officer in whose possession it is at the time.

6. Every warder shall be provided with uniform, etc. free of charge according to his rank. The articles so supplied, the cost of which must not be exceeded in their manufacture or purchase and the period for which each article continues to be Government property from the date of its

issue are shown in the following table :-

Articles.	Period which each article continues to be State Property from date of issue.	Maximum cost of each article which must not be exceeded in purchase of manufacture,	Remarks,
Male Warders.			
Drill blouse } ...	One year	5 0 0	
Drill Knicker bocker } ...			
1 Pagri Muslin ...	"	3 8 0	each
1 Pair of shoes. ...	"	2 8 0	per pair
1 Pair of Patties ...	"	1 2 0	"
Cheverens ...	Two years	2 0 0	average cost per set.
Woollen blouse ...	"	8 0 0	each
Knicker bocker ...	"	6 0 0	"
Paijama ...	"	4 0 0	"
Jersey ...	"	4 8 0	"
Great Coat ...	3 years	10 8 0	"
(5 years Jammu)			
1 set of buttons & letters ...	5 years	1 8 0	per set
Whistle ...	Always	1 0 0	each
Black cotton fringe for pagries ...	2 years	0 4 0	"
Crown (lace) ...	"	2 8 0	"
Button ...	Always	0 8 0	"
Female Warders			
Chadar ..	one year	2 0 0	
Pheran ...	"	5 0 0	
Paijama ...	"	1 14 0	
1 pair of shoes ...	"	2 8 0	per pair
1 serge blue kurta ...	2 years	8 0 0	each
(3 years Jammu)			
Both Sexes.			
1 Kit box ...	Always	5 0 0	
1 Charpoy ...	"	3 0 0	

It may be noted that two drill suits, two pagries and two pair of patties will be issued to warders and two Pehrans or Kurtas and two Pajamas to Female warders as a first issue in addition to the other articles mentioned above to which they are entitled. When uniform is issued to warders enlisted after the 1st Assuj the next issue will not become due until the month of Baisakh of the second year following. Jerseys and great coats shall not be issued to warders enlisted between the 15th Baisakh and 1st Assuj until the 15th of the later month.

*Note:—*Every Jail shall, when necessary be supplied yearly with three complete suits of summer uniform for the use of temporary warders.

7. Bills for uniforms should be prepared in the following form and submitted to the Accountant General, supported with proper vouchers, for adjustment of drawals on white D. C., bills or presented at the treasury for encashment. Full details showing how the cost of each uniform has been arrived at should appear in Column 3:-

Name, Sex and rank of the menial.	When last supply made and cost.	Details of livery now charged with cost of each article.	Total cost of each uniform now supplied.
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8. A certificate must be endorsed on each bill of uniforms to the effect that the articles enumerated in the Article 6 above have been renewed after the lapse of the time noted against them.

APPENDIX II.

PART III.

Rules regarding grant of uniforms to menials of Medical Department.

I. The uniforms of the menials of Medical Department will consist of the following:—

- | | | |
|-----|--|---|
| (a) | One turban.
One coat.
One pair trousers.
One kamarband.
One pair patawas. | } Summer liveries costing not more than Rs. 12/-per livery. |
| (b) | One coat.
One pajama,
One kamarband.
One pair patawas. | |
| (c) | Maid servants of the Zenana Hospital may be supplied with one kurta, one chhadar, and one suthan instead provided cost of each uniform does not exceed the limit allowed by the rules. | |

II. The scale of the liveries for the Medical Department will be governed by the scale prescribed in Part I of the Appendix.

III. A —In addition to the menials already receiving the benefit of the rules regarding the grant of liveries vide Part I of this Appendix uniform will also be admissible to the following menials of the Medical Department:—

- (a) Khidmatgars, nurses and dais.
- (b) Cooks and Bhishties.
- (c) Ward coolies.
- (d) Kahars.
- (e) Barber (of Leper Asylum).
- (f) Hanjis (uniform to be stocked and issued when required to attend on officers).
- (g) Chowkidars (employed as ward servants).

B.—In the Lunatic Asylum the uniform will be admissible to:-

- (1) Warders.
- (2) Matron.
- (3) Cooks.
- (4) Mashki.
- (5) Sweeper.

IV. The statement and certificate should be given in accordance with the rules given in Part I. of this Appendix.

V. The uniform will be admissible to the menials of the following Medical Departments:—

- (1) Saddar Hospitals.
 - (2) Diamond Jubilee Zenana Hospital Srinagar.
 - (3) King Edward Memorial Zenana Hospital Jammu.
 - (4) Chemical Laboratory, Jammu
 - (5) Leper Asylum.
 - (6) Vaccination Department.
 - (7) Isolation Hospital.
 - (8) Lunatic Asylum.
-

APPENDIX II.

PART IV.

The scale of uniforms to the Srinagar and Jammu Fire Brigades is as given below:—

Srinagar Fire Brigade. (UPPER SUBORDINATES).

No. s.	Name of article	Period of duration.	Cost.			Cost per annum.		
			Rs.	a.	p.	Rs.	a.	p.
1.	Navy Blue serge tunic ...	1 } 2 years.	21	8	0	10	12	0
2.	do. pants ...	1 }						
3.	do. turban ...	1 1 year.	2	6	6	2	6	6
4.	Kullah ...	1 1 „	0	7	6	0	7	6
5.	Water Proof Coat ...	1 3 years.	15	0	0	5	0	0
6.	Great Coat ...	1 8 „	21	8	0	2	11	0
7.	Wellington Boots ...	1 3 „	20	8	0	6	14	0
8.	Helmet Brass ...	1 until un- service- able.	25	0	0	0	0	0
9.	Belt with axe, ponch and pocket line etc., ...	1 „	57	4	0	0	0	0
10.	Epanlettes ...	1 pr. „	15	0	0	0	0	0
Total per annum			...	Rs.	28	3	0	

B.—Fireman,

1.	Helmet brass ...	1 until un- service- able.	25	0	0	0	0	0
2.	Navy Blue tunic serge ...	1 }						
3.	do. pants ...	1 }						
4.	do. turban ...	1 1 year.	18	0	0	9	0	0
5.	Kullah ...	1 1 „	2	0	0	2	0	0
6.	Woollen Jersy ...	1 1 „	0	7	0	0	7	0
7.	Navy blue drill pants ...	1 1 „	3	0	0	3	0	0
8.	Great coat ...	1 8 years.	3	8	0	3	8	0
9.	Wellington Boots ...	1 3 „	14	13	0	1	14	0
			20	8	0	6	14	0

No. S.	Name of article.	Period of duration.	Cost.	Cost per annum.
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B Fireman — continued

				Rs.	a	p.	Rs.	a,	p.
10.	Belt with axe, Ponch, & pocket line etc.,	... 1	until un-serviceable.	57	4	0	0	0	0
11.	Shoulder badge	... 1	pr. „	4	6	0	0	0	0
Total per annum				...	Rs. 26 11 0				

C.—Drivers,

One overaul navy blue drill in addition to the above to be issued every 3rd year to each Driver.

Cost of overaul per annum .. Rs. 1 8 0

Total cost per annum, for each Driver ... Rs. 28 3 0

Jammu Brigade.*A.—Officers.*

1.	Helmet brass	... 1	until un-serviceable.	25	0	0	0	0	0
2.	Navy Blue serge coat	...	} 2 years.	21	8	0	10	12	0
3.	do. Pants	...							
4.	do. Drill coat	...							
5.	do. Pant	...	1 year	5	4	0	5	4	0
6.	Jersy	...	"	3	0	0	3	0	0
7.	Blue muslin turban	...	"	2	6	6	2	6	6
8.	Blue Kullah	...	"	0	7	6	0	7	6
9.	Wellington Boots	.	pr. 3 years	20	8	0	6	14	0
10.	Belt with axe, ponch, and pocket line etc.,	...	until un-serviceable,	57	4	0	0	0	0
11.	Epanlettes	... a pair „		15	0	0	0	0	0
Total per annum				...	Rs. 28 12 0				

S. No	Name of article	Period of duration.	Cost.	Cost per annum.
<i>B—Fireman.</i>				
1.	Helmet brass	... 1 until un-service-able.	Rs. 25 0 0	Rs. 0 0 0
2.	Navy blue serge tunic	.. 1	} 2 years. 18 0 0	9 0 0
3.	do pant	... 1		
4.	do. Drill tunic	... 1		
5.	do. pant	... 1 1 year	5 0 0	5 0 0
6.	Jersey	... 1 1 "	3 0 0	3 0 0
7.	Blue muslin turban	... 1 1 "	2 0 0	2 0 0
8.	Blue Kullah	... 1 1 "	0 7 0	0 7 0
9.	Wellington boots	... 1 pr. 3 years	20 8 0	6 14 0
10.	Shoulder badges	... 1 pr. until un-service-able.	4 6 0	...
11.	Belt with axe. ponch and pocket line	... 1 do.	57 4 0	...
Total per annum				... 26 5 0

C.—Drivers.

One overaul Navy Blue Drill in addition to the above to be issued every 3rd year to each Driver:-

Cost overaul per annum	... Rs. 1 8 0
Total cost per annum for each Driver	... Rs. 27 13 0

*Note:—*There is no Driver at present in the Jammu Fire Brigade.

APPENDIX III.

Miscellaneous Contingencies.

TELEGRAMS.

State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of the officers who should also bear in mind the necessity for keeping expenditure as low as possible :—

1. A telegram should not be sent where a letter would serve the same purpose equally well.
 2. State telegrams should as a rule be sent in the "ordinary" class.
 3. Messages should be classed as "express" only :—
 - (a) In case of great emergency.
 - (b) In cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
 4. State telegrams should except where extreme precision is important, be expressed in as few words as possible and mere auxiliary or connective words, which can obviously be filled in by the receiver should be omitted.
-

APPENDIX IV.

Rules to regulate the execution of the works by Departments other than Public Works Department and the method of payment: —

1. In the first place the Head of the Department concerned shall submit to the Chief Engineer or the Divisional Engineer as may be most convenient a requisition for the work to be carried out together with an estimate of the approximate cost of the same. If it is decided by the Chief Engineer that the work may be carried out by the Department Concerned, he may authorise that department to execute the same provided that the funds are provided in the Public Works Department Budget or by the Head of the Department concerned from his Budget allotment.
2. In such cases the Chief Engineer may authorise the Divisional Engineer concerned to advance a sum not exceeding Rs. 100/- or the estimated amount which ever is less.
3. Such advances may be recouped as frequently as necessary on the Department concerned rendering the accounts for the sums advanced and provided that the sums so advanced shall not exceed the total estimated cost of the work.

As regards the adjustment of the accounts of such advance bills from contractors, if the work is done by contractor supported by completion certificate of the officers in-charge of the work must be submitted to the Divisional Engineers concerned. Or, if the work is done by daily labour a detailed account or bill of the officer with a completion certificate as required by the rules of the Public Works Department must be submitted to the Divisional Engineer concerned.

APPENDIX V.

LAND ACQUISITION RULES.

Rules for the payment of compensation for land taken up under the Land Acquisition Regulation 10 of 1990.

Land Acquisition Officers.

1. After all preliminaries in respect to estimate etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Regulation by the Collector.

Procedure of Special Officers appointed under the Regulation.

2. When an award is made under Section XI of the Regulation, the officer shall have a statement prepared in the appended form (marked A.) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to Accountant General. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form A.A giving particulars regarding the acceptance, by the person concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's Office on the receipt of the statement in Form A. A.

3. In cases where an award has been made by a Court under Section XXVI of the Regulation, a second award statement should be prepared in the accompanying Form (marked B) by the Collector as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

4. Any change in the apportionment of the officer's award by a Court under Section XXXI. of the Regulation should also

similarly be communicated to the Accountant General for the necessary correction of the award statement. And if under Section XXXII (3) of the Regulation, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

5. In giving notice of the award under Section XII (2) and tendering payment under Section XXXII (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under Section XVIII, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due and vouched for in the accompanying Form (marked E.) The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payment due in or near the village, to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

6. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying Form (C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 2. In cases where payments are made to a number of persons under a single award, acquittance roll in Form C C may be substituted for separate receipts in Form C. The officer shall forward the receipt of the payees or the acquittance roll, as the case may be, to the

Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

7. All payments into Court for deposit under the Regulation should be made by means of white D. C. bills in favour of the presiding officer of the Court, payable by order of the Court to credit Civil Court Deposits. The white D. C. bills should be accompanied with receipts, in triplicate in Form D. duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one receipt and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be charged off as expenditure of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

8. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of white D. C. bill, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary change to give full particulars of the order of the Court.

*Payments under the Regulation after the Special Officer
is relieved of his Special Duties.*

9. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the Special Officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraph 7 & 8 above.

10. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll may be substituted for separate receipts as laid down in paragraph 6. These receipts will be Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments, into Civil

Courts, the procedure laid down in paragraph 6 & 8 should be observed.

11. The Treasury Officer has no concern with the award or the award statement, he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately on a white D. C. bill and make it payable at the treasury to the payee or draw the amount himself and make payments in his presence in which case he should certify on the receipts that the payments have been made in his presence.

Audit by Account Officers.

12. When the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C., CC., D. or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A. the date on which possession is taken as reported to him by the Collector.

13. The Accountant General will, as he receives the vouchers fill in the entries in the appropriate columns of the award statements (Forms A and B), and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A, when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward the compiled statements in Forms A., AA and B to the Governor or the Wazir Wazarat as the case may be. This will complete the audit of the Accountant General, any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Governor or the Wazir Wazarat without reference to the Accountant General.

Procedure when no money compensation is paid.

14. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in Section XXXII (3) of the Regulation, and the land is acquired for Government purposes, no adjustment of the value of the land given

in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be charged to that body.

Investment of compensation money deposited in Court.

15. Investments under Sections XXXIII & XXXIV of the Regulation of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Accountant General, and the purchase of land should be effected under the Court's orders through the Collector. The Accountant General will inform the Court what sums should be remitted to enable him to make the investment, and this amount will be paid from the deposit in Court.

Audit, Adjustment, and Recovery on behalf of bodies financially independent of Government.

16. In any case in which land is acquired for a Municipality or other body financially independent of Government, but under the audit control of the Accountant General, the payments shall be made and audited as if the land were being acquired for Government. In such cases the Municipality or the body concerned will place the funds at the disposal of the Collector who will make payments in accordance with these rules.

A.

No. and Date of Statement _____

Date of Award _____

Name of work for which land had been acquired _____

No. and date of declaration in _____ Gazette, viz No. _____ dated _____ Page _____

_____ of land

Statement showing compensation awarded by _____ under Section _____

Acquisition Regulation to all the Persons interested in the Plot of land situated in the village of _____

Tahsil _____ on the Revenue Roll of the District of _____

Serial No.	1	2	3	4	5	6	7	8	9	10*
	Name of person to whom Payment is due under the award.	Area of land.	Abatement of Land, Revenue.	Valuation of any building that may be taken upon the land.	Total amount due to each person including the amount shown in column 5, the amount awarded for the land interest, costs & any other amounts due to the payee in connection with the acquisition of land.	Distribution of the amount in column 6 taken from the subsidiary statement A. A.	Remarks.	Number & date of voucher.	Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
			Rs a. p.	Rs. a. p.	Rs. a. p.			No. Date.	Date. the report stating the date.	

*To be filled up in the Accountant General's Office.

Note: 1.—Each award statement should be confined to the lands to be taken under one declaration *i. e.*, the awards given for lands acquired more than one declaration should not be incorporated in one statement but as many separate statements submitted as there are declarations.

Note: 2.—Regarding column 7. see note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in award Statement No. _____ date _____

Name of work for which the land has been acquired _____

No. and date of declaration in _____ Gazette, viz, No. _____ dated _____ page _____

1	2	3
Serial No. in the Statement of award under Section 11 of the Regulation.	Name of person to whom payment is made under the award.	Particulars of amount entered in column 6 of the award Statement
		(a.) (b.) (c.)
		Amount accepted without protest. Amount accepted under protest. Reasons for depositing. Amount disbursed owing to non-attendance & the treasury in which it is deposited.
		Rs. a. p. Rs. a. p. Rs. a. p.

Note:—In noting these particulars in the Award Statement it may be sufficient to enter the letter a., b, c or d as the case may be in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns, a. b. c or d in this Statement.

B.

No. and Date of Statement _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette viz, No. _____ Date _____ page _____

Statement showing the amount of compensation by the Court of _____ under Section _____ of Regulation 10 of 1990.

1	2	3	4	5	6	7	8
Serial No. in the Statement of award under Section of the Regulation.	Name of person to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payment due.	Remarks.	No. and date of voucher.

C.

No. of voucher _____
 Name of work for which land has been acquired _____
 No. and date of declaration in _____ Gazette viz No _____
 dated _____ Serial No. _____ in award Statement No. _____
 dated _____ Name of payee _____
 of _____ Tahsil _____ District _____
 do hereby acknowledge to have received Rs. _____
 the amount of cost of land taken up by Government as
 detailed on reverse.

Paid in my presence _____
 in cash to _____ resident of _____
 village _____ Tahsil _____ District _____
 the sum of Rs. _____ annas _____
 pies _____ in words _____ only _____
 Rs. _____
 Dated _____ 19 _____
 Signature of payee _____
 Locality _____

Note:—The receipt should be in English but when the payee is unable to write in English he may give a receipt in the Vernacular.

C.

No. of voucher _____
 Name of work for which the land has been acquired _____
 No. and date of declaration in _____
 Gazette, viz, No. _____ dated _____ Serial No. _____
 in award Statement No. _____ dated _____
 Name of payee _____
 of _____ Tahsil _____ District _____
 do hereby acknowledge to have received Rs. _____
 on account of cost of land taken up by Government as
 detailed on reverse.

Paid in my presence _____
 in cash by cheque to _____ resident of _____
 village _____ Tahsil _____ District _____
 the sum of Rs. _____ annas _____
 pies _____ in words _____ only _____
 Rs. _____
 Dated _____ 19 _____
 Signature of payee _____
 Locality _____

Note:—The voucher should be in English, but when the payee is unable to write in English he may give a receipt in the Vernacular.

Reverse of Statement C.

Details of Land etc., and their values.

Mouza _____ Tahsil _____ District _____
Mouza _____ Tahsil _____ District _____

Land _____ Bigha _____ Cotta _____ Chhatak _____
Land _____ Bigha _____ Cotta _____ Chhatak _____

Value _____ Rupees _____ annas _____ pies _____
Value _____ Rupees _____ annas _____ pies _____

CC.

Consolidated voucher for payment made during _____ 19____, in accordance with Award Statement

No. _____ dated _____ on account of land acquired for _____ in the District of _____

Tahsil _____ Mouza _____

1	2	3	4	5
Serial No. in award statement.	Name of payee.	Area of Land.	Amount paid.	Signature of the payee and date of payment.
			Rs. a. p.	
	Total ...			

Paid in my presence in cash by the above persons the total sum of Rupees _____ annas by cheque

pies _____ only

*In words

Dated the _____ 19____.

D.

D.

Name of work for which land has been acquired—To the Judge of the Court—
The sum of Rs, ———on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section XXXII, (2) of Regulation 10 of 1990

Name of work for which land has been acquired—To the Judge of the Court—
The sum of Rs. ———on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section XXXII, (2) of Regulation 10 of 1990,

Serial No. in award Statement.	Paid by cheque No. ———
Total-	Dated—on the—
Name of parties.	Acres.
Area of land.	Amount payable to each,
	R s . a . p .
Remarks.	

Serial No. in award Statement.		Paid by cheque No. ———	
Name of parties,	Dated ——— on the ———	Acres.	Treasury.
Total.		Rs, a. p.	Remarks.

Land Acquisition Officer.

Dated _____ 19 ____
Received the above amount for credit to
Civil Court Deposit.

Judge.

Note:... This form should be used when the amounts of compensation due are sent to a Civil Court for deposits.

Land Acquisition Officer.

Dated _____ 19 ____
Received the above amount for credit to
Civil Court Deposit.

Judge,

Note;--This form should be used when the amounts of compensation due are sent to a Civil Court for deposits.

Land Acquisition Officer.

Dated 19 .
Received the above amount for credit
to Civil Court Deposit.

Judge.

Note;—This form should be used when the amounts of compensation due are sent to a Civil Court for deposits.

E.
 Name of work for which Land has been acquired _____
 To the Officer-in-charge of _____ Treasury.
 Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below:-

Serial No. in Award State-ment No.	Name of person to whom due.	Area of land	Amount payable to each.	Remarks.
			Rs. a. p.	
Total ...				

Dated _____ 19 . Land acquisition Officer
 Received the above amount and credited to Revenue Deposits.

Treasury Officer.
Note:—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.
 Name of work for which Land has been acquired _____
 To the Officer-in-charge of _____ Treasury.
 Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below:-

Serial No. in Award State-ment No.	Name of person to whom due.	Area of land.	Amount payable to each.	Remarks.
			Rs. a. p.	
Total ...				

Dated _____ 19 . Land Acquisition Officer,
 Received the above amount and credited to Revenue Deposits.

Treasury Officer.
Note:—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX VI.

Rules regarding grant of expenses to witnesses summoned in Criminal cases by the court with a view to ensure disposal of cases and for giving evidence without the request of the complainants.

I. The Sessions Judge is authorised to distribute at his own discretion the allotment sanctioned by the Government, and to declare upto what amount a magistrate of a certain class be authorized to incur such expenditure in a whole year.

II. It is permissible for the Judges of the criminal courts to grant to the witnesses and complainants, expenses viz, subsistence and travelling allowances, subject to the restrictions and conditions laid down in these rules, in the cases mentioned below:-

- (a). All bailable and non-bailable cases filed with the approval of His Highness, Judges of the High Court of Judicature or the Provincial Sessions Judges
or,
- (b). Non-bailable cases in which the presiding judges find that complaints are lodged solely in the interest of justice.
- (c). Bailable cases in which a first class Magistrate or a Sessions Judge on the recommendation of a subordinate Magistrate, declare that the grant of expense or expenses is in the interest of administration of justice.
- (d). In such cases in which it is absolutely necessary to summon a witness or witnesses with a view to ensure equitable decision of the cases provided that no judge will be competent to allow subsistence or other expenses to a witness or witnesses summoned at the request of the complainant.

III. Excepting special cases in which the Session Judges may propose any other rate which in no case should exceed Rs 10/- a day, subsistence allowance shall be paid at the following rate according to the position of the witnesses:-

- (a). Ordinary labourers @ -/2/- a day.
- (b). Persons higher than those mentioned above @ -/4/- a day.
- (c). Witnesses of higher rank upto Rs. 3 a day according to their position.

Explanation— The question as to what position a witness or a complainant holds is one for the discretion and decision of the court.

IV. It is also permissible for a Judge of a court to grant to the witnesses or the complainant in addition to the subsistence allowance, travelling expenses as per para V below in the following circumstances:—

- (a). When it is proved that the person summoned cannot travel easily and on foot and with such speed as is required by the circumstances of the case.
- (b). When a person cannot travel on foot owing to old age, high rank or the habit in life.

V. Excepting special cases in which a court may at its own discretion consider it desirable to allow to a person by reason of his nobility or high rank, higher rates than those herein fixed below, not exceeding 1st: class railway fare in case of railway journey and -/8/- per mile in other circumstances. travelling expenses will ordinarily be allowed at the following rates:—

- (1). When journey is undertaken by road actual expenses not exceeding -/2/- a mile in any case.
- (2). When journey is performed by railway either partly or wholly:—
 - (a). To Indians, generally railway fare of the lowest class.
 - (b). To Indians of higher rank, railway fare of 2nd: class.

VI. (a) The attendance of a Medical Officer at the Criminal

Court of the station for the purposes of giving evidence is one of his ordinary official duties and he is not therefore entitled to claim nor are the courts authorized to grant a fee for this day. When a Medical Officer is required to proceed more than 8 miles beyond the limits of his station, he is entitled to travelling allowance under the ordinary rules relating to such allowance.

Note:— Medical Officers allowed fees for Post Mortem and Medico-legal examination as per rule 184 of Financial Regulation will not be allowed any additional remuneration if required to give evidence in a court of justice in connection with such examination.

VI. (b). Assistant Surgeons and Sub-Assistant Surgeons are entitled to the reimbursement of the actual expenses incurred by them on account of carriage hire when summoned, in their official capacity to give evidence in a court of law provided the amount claimed is in the opinion of the court reasonable and no travelling expenses are admissible or paid under the preceding Article.

VII. Save as provided above no State servant can be allowed any subsistence allowance when summoned as witness as per rule (ii) above. He will, however, be entitled to receive Travelling Allowance Expenses like other witnesses.

APPENDIX VII.

RULES FOR DEPARTMENTAL COMMISSION.

1. Whenever it is found necessary for the Telegraph Department of the Kashmir Government to carry out the works for other departments of the State or private firms for individuals an estimate of probable cost of the work including commission for store keeping and establishment charges which will be not less than 10 percent or more than 15 percent of the total cost, will be prepared and furnished to the requisitioning party with the request that the amount of the estimate may be placed in the State treasury at the disposal of the Superintendent of Telegraphs through the Accountant General of the State.

2. Prior to the work being taken in hand it must be stipulated for, that all reasonable excesses over estimates due to a rise in the price of labour or materials or to any other cause which could not be foreseen at the time the estimate was framed will be recoverable from the party concerned.

3. On the completion of the work any difference more less between the total actual cost and the amount of the estimate placed in the Treasury at the disposal of the Department will be recovered from or refunded to the party concerned.

APPENDIX VII.

PART II.

FREE SUPPLY OF TIMBER TO FIRE SUFFERERS, ETC.

In connection with free supply of timber made by the Government to the private individuals, the following rules have been sanctioned vide State Council Resolution No: 24 dated 15th: November 1901:-

1. That all cases in which the injury is confined to a single individual or to a small number of persons, and the grant of free timber is ordered, the grant should be treated as made by way of charity and the cost debited to a suitable head in the Budget.
 2. That when the injury caused is of an extensive nature, necessitating relief to a large number of persons, the cost be met by a special grant to be sanctioned for the purpose in the usual way.
-

APPENDIX VIII.

Detail of Receipt heads showing by whom and how credits under them are checked and what income is creditable to each:-

1. LAND REVENUE.

Receipt Heads.	Name of Controlling Officer and how checked.	
1. Ordinary Revenue current.	Monthly extract of credits is sent by Accountant General to Provincial Governors and the Wazir-i-Wazarat Leh and Revenue Assistant Bunji Astore for check with Revenue returns.	Land Revenue for current crop year, waternut collections at Kamraj.
2. -do- Arrears	—do—	Land Revenue for any former year.
3. Rakhs	—do—	Receipts from all Amani Rakhs in Jammu Bunji Astore and Leh.
4. Jagirdari recoveries.	—do—	Abiana recoveries from Jagirdars.
5. Saffron.	Checked by Governor Kashmir with statement supplied by Accountant General.	Contract value of saffron in Kashmir.
6. Irrigation compensation from British Government	Accountant General watches recovery of Rs.5,000 recoverable every year from British Government from Jasrota District	Recoveries from British Government for Jasrota Canals.
7. Sale of Revenue Corn.	Monthly extract of credits is sent by Accountant General to Wazirs Wazarat Leh and Gilgit for check with revenue.	Sale of Revenue corn at Skardu, Leh and Bunji Astore.
8. Sale of fuel and grass.	Same as against ordinary revenue current.	Sale proceeds of grass and fuel.

LAND REVENUE (*Continued*).

Receipt Heads.	Name of Controlling Officer and how checked.	
9. Patwar Cess.	Same as against ordinary revenue current.	Cess realized from Zamindars for Patwar Establishment
10. Road Cess.	—do—	Cess realized for maintenance of village communication.
11. Chowkidari Cess.	—do—	Cess realized from Zamindars for chowkidari establishment.
12. Revenue Record Cess.	—do—	Cess realized for revenue records.
13. Fines.	—do—	All fines by Revenue and Settlement Officers.
14. Nazrana on Land.	—do—	Tribute from Frontier Rajas, Sale proceeds of lands on Nazrana from Jagirdars.
15. Settlement.	Accountant General will send monthly statement to Director Land records for check.	Sale or settlement purchase, receipt of registration of mortgage land, sale of Kashmir Valley books by Mr: Lawrence.
16. Brick Kiln Licenses.	Same as against ordinary revenue current.	Rent of Kiln contract of Nambal.
17. Nazool.	—do—	Hire of Nazool buildings. Ground rent & Nazrana on Nazool lands.
18. Miscellaneous Gardens.	—do—	Receipts of gardens under control of Revenue Department.
19. Miscellaneous.	—do—	Maliars, Kinara Dodh Ganga, sale of trees, Mutation fees, gharat, Muafi resumed, surplus of

LAND REVENUE (*Continued*).

Receipt Heads.	Name of Controlling Officer and how checked.	
		Jagirdars, Malikana Surplus of process service fund, sale of charcoal. Miscellaneous, fees, Propriety due, Malbah Deh, receipt realized for building of Patwar khannas.
	II. CUSTOMS	
1. Import duty.	Inspector General Customs & Excise receives monthly extract of credits from Accountant General for check.	1 to 5. Duty on goods imported in the State from beyond State territory.
2. Refund of Customs duty.	Customs duty for goods imported in bond is recovered by debit to British Government in exchange account with Accountant General Punjab and Inspector General of Customs watches recovery for all invoices received on this account.	
3. License fee on arms.	Inspector General Customs & Excise receives monthly extract of credits from Accountant General for check.	
4. Import duty on Departmental goods	—do—	Duty on goods imported by various Deptts:
5. Export Duty.	—do—	Duty on goods Exported from State territory.
6. Advance duty on Salt.	—do—	State duty paid in advance for import of salt by traders from salt mines Khewra.

CUSTOMS (*Continued*)

Receipt Heads.	Name of Controlling Officer and how checked.	
7. Tax on Cars	Inspector General Customs & Excise receives monthly extract of credits from Accountant General for check.	Possessive tax on private cars.
8. Excise duty on matches.	—do—	Duty on Banderols etc.
9. Miscellaneous.	—do—	Fines, forfeiture and Confiscation of Security money.
III. FORESTS.		
1. Timber etc., removed by Government Agency.	Checked by the Chief Conservator of Forests who submits regular accounts to Accountant General & receives from latter monthly Summary of credits and debits afforded to Forests.	In Treasuries all payments by Forests Officers or on behalf of Forests will be taken to Debt Head "Forests".
2. —do— Purchasers and Consumers.		
3. Confiscated Drift and waif wood		
4. Revenue from Forests not managed by the Government		
5. Miscellaneous.		
6. Game Preservation.	Checked by Game warden from a Statement sent by Accountant General	Sale of licenses, recoveries of fines, interest on invested money.

SERICULTURE

Receipt Heads.	Name of Controlling Officer and who checked.	
<div data-bbox="652 689 1242 759">IV. SERICULTURE</div> <div data-bbox="83 806 652 1550"> <p>1. (a) K a s h m i r Sericulture. Sales in India and sales outside India.</p> <p>(b) Miscellaneous</p> <p>2. (a) Jammu Sericulture. Sales in India and sales outside India.</p> <p>(b) Miscellaneous.</p> </div>		
<div data-bbox="652 1661 1242 1740">V. EXCISE.</div> <div data-bbox="83 1803 652 2926"> <p>1. License fees for sale of country liquor.</p> <p>2. —do— Foreign liquor.</p> <p>3. —do— for sale of drugs.</p> <p>4. Duties on country liquors,</p> <p>5. —do— on locally made foreign liquors.</p> <p>6. —do— on charas.</p> </div>		
<p>Sericulture receipts are checked by Accountant General with Departmental Accounts received from Director Sericulture and communicated to the latter Officer.</p>		<p>1, (a) } Silk Sale. 2. (a) }</p> <p>I. (b) and 2. (b)</p> <p>Refund and other recoveries and Sale of Mulberry Wood.</p>
—do—		
—do—		
--do,—		
Inspector General Customs and Excise receives monthly extracts of credits from Accountant General.		

EXCISE

Receipt Heads.	Name of Controlling Officer and who checked,	
7. Duties on opium.		
8. Fines, confiscation and Miscellaneous.		
9. Profit from sale of opium,		
10. „ „ liquor.		
11. „ „ charas		
VI. GRAZING.		
1. Jammu Province.	Included for check in the monthly extracts sent to Provincial Governors.	1. Grazing fees on cows, ponies, buffalows, sheep, and the like.
2. Muzaffarabad.	...do...	...do...
3. Kashmir.	...do...	...do...
4. Ladakh,	...do...	...do...
5. Bunji (Astora)	-do- Wazir Wazarat Ladakh and Revenue Assistant Bunji.	...do ..
VII. STAMPS.		
1. Bill and Receipt Stamps.	Accountant General checks the credits with the sale accounts of stamps kept by him as Commissioner of Stamps.	1. Sale of Stamps.
2. Hundi Stamps	...do...	2. ...do ..
3. Judicial Stamps	...do...	3. ...do...
4. Revenue „	...do ..	4. .. do...
5. Miscellaneous.	...do ..	Refund of Commission on Stamps returned by vendors and others.

STAMPS (Continued).

Receipt Heads.	Name of Controlling Officer and who checked	
6. Duty on unstamped and insufficiently stamped documents	Credits under these two heads will be communicated by Accountant General to Provincial Chief Judges, Wazir Ladakh and Revenue Assistant Bunji, Astore for check.	Duty on unstamped & insufficiently stamped documents is ordinarily recovered in stamps-
7. Penalty on ...do...		
VIII. INCOME TAX.		
1. Ordinary Collections.	Accountant General will supply monthly extracts of credits to Provincial Income Tax Officers for check.	Income Tax on an Income of Rs. 1,000 and over per annum.
2. Deductions by Government from salaries and pensions.		
3. Miscellaneous.		
IX. STATE PROPERTY IN BRITISH INDIA.		
1. Rents of Buildings.	Accountant General will supply monthly extract of credits to Manager State property for check.	Rent on all State buildings situated at Lahore Mianmir, Dalhousie, Simla, Sialkote, and elsewhere in British India.
2. Income from Lands and Gardens.		2. Water rate, ordinary land rent, arrears, sale of grain, garden receipts.
3. Miscellaneous.		3. Lahore, Sarai, Sialkote Sarai and other items.
4. Sale of Houses etc.		4. Sale of landed property and buildings.

XI. INTEREST.

Receipt Heads.	Name of Controlling Officer and how checked.	
1. Interest on Securities.	Checked by Accountant General,	1. Interest on Government Promissory Notes held by the State.
2. ...do... on Advances.	...do...	2. On Taccavi and other advances,
3. Interest and premium on deposits with Banks.	...do...	3. Interest and premium on deposits with Banks.

XII. ADMINISTRATION OF JUSTICE.

1. Magisterial and Judicial fines,	Provincial Additional District Magistrates, Wazir Leh and Revenue Assistant Bunji Astore receive from Accountant General monthly extracts of credits for check with their departmental returns	1. Fines in Civil and Criminal cases.
2. Recoveries in pauper suits,	Credits for this head are communicated by Accountant General to Governors for check,	3. Recovery of stamp duty from paupers,
3. Registration Fees.	Same as against Judicial Fines.	4. Fees for attestation of deeds of sales of landed property and deed for mortgaged lands etc.,
4. Miscellaneous,	Same as against Judicial Fines.	5. Talhana (Judicial Process Service Fees, etc.,) Court Garden receipts, Income for witnesses of State employees, confiscated Security.
5. Copying Fees,	...do...	6. Fees realized for issue of copies of Judgments etc.,

XIII. JAILS.

Receipt Heads.	Name of Controlling Officer and how checked.	
1. Hire of convicts.	Monthly statement should be sent by the Accountant General to Superintendent: Jails Jammu and Kashmir and to Wazir Leh and Revenue Assistant Bunji. Astore for check.	Wages earned for labour of Prisoners.
2. Miscellaneous	...do...	2. Credit hire, diet money received for Civil Prisoners who are fed from general funds for Jail.
3. Jail Manufactory.	...do...	3. Printing receipts, Jail Manufacture, sale of cloth, sale of carpets, and other articles manufactured in Jail.
4. Jail Presses.	...do...	4. Charges for printing work done at these presses.

XIV. POLICE

Police.	Monthly statement to be sent to Senior Superintendents of Police by Accountant General for check.	Police band fees, fines, recoveries on account of Police supplied to private persons.
Cattle Pounds.	Accountant General will send monthly statement to Senior Superintendent of Police for check.	Net receipts of State Cattle pounds.
Motor Registration and License Fees.	Accountant General will send monthly statement to Inspector General Police for check.	Registration and License fees charged on the Motor Vehicles plying on roads within Government territory.

XV. TELEGRAPH AND TELEPHONE

Receipt Heads.	Name of Controlling Officer and how checked.	
1. Telegraph Stamps.	Checked by Accountant General with sale account of stamps.	Sale of Telegraph Stamps.
2. Telephone receipts.	Accountant General will supply an extract of credits to the Chief Engineer Electrical Department.	2. & 3. Fees charged for Telephone and wireless message
3. Wireless receipts.		
4. Miscellaneous.	Receipts if any, will be reported to Accountant General monthly by Chief Engineer.	4. Do. Stores &c, and recoveries of Postage charges on Private messages.

XVI MISCELLANEOUS DEPARTMENTS.

1. Ceremonial and Mahallat.	Accountant General will send monthly Statements for check to Controller Mahallat and Ceremonial	Sale of unserviceable stores and sale of reception stores, sale proceeds of Rakhs, sale of horses, rent on horses, sale proceeds of manure etc., sale of condemned Pashmina etc. Articles in State Toshakhana,
2. Tawaza.	Checked by Controller Shikarkhana from statement sent by Accountant General,	
3. Tambols,	Checked by Minister-in-Waiting.	See rules in Chapter IX
4. Tribute from Poonch,	Watched by Governor.	

XVII. EDUCATION.

Receipt Heads.	Name of Controlling Officer and how checked.	
College Receipts.	Accountant General will send monthly Statement to the Principals of Colleges concerned for check.	College fees & fines etc.,
Schools fees.	...do— the Inspector of Schools for check.	School fees and fines etc.,
Industrial Schools.	...do .. to the Director Industries.	Sale of old stores etc.,

XVIII MEDICAL.

Medical.	Accountant General will send monthly statement to the Chief Medical Officer for check.
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XIX. INDUSTRIES DEPARTMENTS.

Industries (Government Exhibition Acquemarine & Sapphire Miscellaneous mines, patent fees, Registration fees Miscellaneous.	Accountant General will send statement of receipts monthly to the Director of Industries for check.	Sale of Sapphires, Acquemarine and other Mineral products
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XX. AGRICULTURE, HORTICULTURE & CO-OPERATION.

Agriculture	Accountant General will send monthly statement to the Director Agriculture	Sale proceeds of all State gardens, Badami Garden Vegetables, Pomegranates Pears, Apples, Behidanas etc.
Horticulture	.....do.....	

XXIV STATIONERY & PRINTING.

Printing Press	Monthly statement to be sent by Superintendent Press Jammu to Accountant General for receipts if any	Printing charges, sale of Gazette etc. of the Jammu Press, receipts of Kashmir Jail Press go to Jail manufactory.
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XXV. MISCELLANEOUS.

Receipt Heads.	Name of Controlling Officer and how Checked.	
1. Toll from Government ferries & joint bridges and ferries.	Statement of receipts sent to the Provincial Governors for check by the Accountant General.	Tolls for crossing rivers
2. Lapsed Deposits	Checked by Accountant General,	See Financial Regulations Chapter 15.
3. Offerings at shrines.		Offerings at Trikuta Temple, Udhampur.
4. Premium on Hundies,	Checked by Accountant General.	
5. Recovery of arrear service payments,	Checked by Accountant General with reports from paying officer.	Credit recoveries of past year's payments under service heads.
6. Sale of Service & Character books.	Checked by Accountant General & Governors with account sales.	Annas two are recovered for each service book.
7. Post Office.	... ..	Sale of Service Postage stamps issued to Darbar by British Government for State purposes.

LOCAL FUNDS.

Police clothing fund and Reward fund,	Extract sent by the Accountant General to Senior Superintendent of Police.
Education Cess Fund.	To be included in monthly extracts sent to Governors by Accountant General.
Unclaimed property Fund.	Monthly extracts of Judicial Receipts sent to Additional District Magistrates by Accountant General.

LOCAL FUNDS. (*Continued*).

Receipt Heads.	Name of Controlling Officer and how checked.	
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DEPOSITS.

Judicial Deposits.	}	Checked by Accountant General with detailed accounts received.
Revenue Deposits.		
Dharmarth Deposits.		To be communicated by Accountant General to officer In charge Dharmarth for check.
S. P. Rajput Boarding School Deposit and Dhandevi Kanya fund.		...do... President Board of Trustees.
Customs & Excise Security Deposits, Match Excise Deposit	}	...do... Inspector General Customs and Excise.

ADVANCES RECOVERABLE.

Civil Advances	}	Checked by Accountant General.
Permanent Advances.		
Taccavi Advances.		To be included in Governor's statement for check.
Stationery Advance.		Statement to be issued by Accountant General to Superintendent Central Depot Jammu for check.
House Building Advances.		Checked by Accountant General.
Excise Advance.	}	Inspector General Customs & Excise checks statements sent by Accountant General.
Opium Advances.		

REMITTANCES.

Cash Remittances	}	Checked by Accountant General
Bill ..		
Remittances from P. W. to Civil,		
.. Military to ..		
.. Forest to ..		

REMITTANCES. [Continued]

Receipt Heads	Name of Controlling Officer and how checked.	
Remittances to and from Accountant General Punjab.		Checked by Accountant General.

STAMPS.

British Ordinary Postage Stamps.		
British Postal Service Stamps purchased,		...do... Accountant General.
...do... Telegraph ...do...		
...do... Postage Stamps.		

MISCELLANEOUS.

Investment Account,		
Imperial Post Office,		...do... Accountant General,
...do... Payments.		
...do... Cash Recoveries.		
Suraj Narain & Kameshur Nath investments,		Statement sent by the Accountant General to the Director of Education.
Process Service Fund.		To be included in Governors Statement for check.
Gilgit Local Service Fund,		...do... in Wazir Wazarat Gilgit.
Orphanage Fund,		...do... in Director Education.
Municipal Fund Srinagar,		
...do... Jammu,		
Town Area Mirpur,		Statement to be sent to President Municipality or Town area Concerned,
...do... Udhampur,		
...do... Sopore,		

APPENDIX IX.

REFERRED TO IN ARTICLE 139

Rules relating to concessions to be granted to Government Servants and indigent persons unconnected with Public Service proceeding for anti-rabic treatment at Kasauli or at the Government Hospitals at Jammu and Srinagar.

*Note:—*Only the more serious cases certified as such by the Provincial Chief Medical Officer will be sent to Kasauli.

1. Any Government servant who has been bitten by a rabid animal may provided that he is drawing not more than Rs 100 a month as pay, be granted.

(i) His actual travelling expenses to nearest place and back, namely:—

(a). A single fare each way by Railway of the class by which he is entitled to travel on duty.

(b). For journeys by road the actual cost of transit not exceeding the amount admissible under rules.

(c) The expenses for the return journey which will be restricted to those admissible under (a) and (b) will be paid to the patient at the nearest place by the Director of the Institute (to whom the amount will be sent by the Head of the Department concerned subject to subsequent audit) after completion of treatment. The discharge certificate from the Director of Institute should be subsequently sent to the Accountant General by the Head of the Department concerned to enable him to admit the amount so paid finally in audit.

Note:— In case of Saddar Hospitals at Jammu and Srinagar the expenses for the return journey may be drawn in advance by the Chief Medical Officers by debit to the Department concerned if necessary subject

to subsequent audit on receipt of detailed bills from the Department.

- (ii) An advance of one month's pay.
- (iii) One month's extra privilege leave and leave required in excess being treated as privilege or sick leave.
- (iv) Government servants drawing not more than Rs. 25 a month may be granted in addition to the concession which will be paid by the Director of the Institute or the Chief Medical Officer specified in (i), (ii) and (iii) maintenance allowance at the rates of daily allowance admissible to officers of eight and ninth class under Government rules for the period during which they are under treatment at the nearest place, as well as during the journey to and from the nearest place.

N. B. The charges to be met from Contingent grant of the concerned Department.

Note.— Government servants referred to in rule I to VI includes temporary employees of the Government as well, for the purpose of these rules the pay or the acting allowance which they draw in their temporary or officiating posts respectively will be taken as their substantive pay.

II. Any Government servant who has a difficulty in finding at once the means to enable him to proceed to nearest place and whose pay exceeds Rs. 100/- but does not exceed Rs. 500 a month, may be granted an advance not exceeding the amount admissible under rule (i) and may also be given the concession specified in [i], [ii] and [iii]. The sum thus advanced will be recovered by instalments not more than twelve.

N. B. Extra privilege leave is subject to all restrictions which govern ordinary privilege leave, except that it may be granted in addition to the amount of privilege leave which an officer has earned.

III. Any Government servant drawing not more than Rs. 500 a month may if a member of his family is bitten by a

rabid animal and he has difficulty in finding at once the means of sending him or her to nearest place be granted an advance not exceeding the actual travelling expenses (as defined in the rules above) of the person bitten to nearest place and back, plus one month's pay. The advance will be recoverable by instalments not exceeding twelve.

(a). In case of servants whose pay does not exceed Rs. 100 a month an advance of actual travelling expenses to nearest place and back may if necessary, be given for an attendant subject to the same condition of recovery as for the patients. If his pay does not exceed Rs. 50/- a month or in the opinion of the Head of Department, special circumstances exist which warrant the grant of an extended concession to a person drawing more than Rs. 100 a month the recovery of the amount advanced as travelling expenses may with the sanction of the Minister-in-charge be waived altogether or in part. The Head of the Department with the sanction of the Minister-in-charge may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families Government servants whose pay does not exceed Rs. 50 a month.

IV. The power of sanction should vest in principal direct officer concerned who should subsequently report his action to the Minister to His Highness the Maharaja Bahadur in charge of the department for confirmation.

V. The patient should be required to bring back with him the certificate of treatment from the Director of Institute or the Chief Medical Officer and produce it before the Head of his office.

VI. It shall be compulsory for every official employed in the Police or Military Department of the Government, who may be bitten by a rabid animal, to go to Pasteur Institute at nearest place for treatment who shall subject to provisions of clauses IV and V of these rules, be entitled to the benefit of sub-clauses (ii) and (iii) of Rule I provided that should such an official be also entitled to the benefit of Sub-clause of Rule I by reason of his salary not exceeding Rs. 100 such officials shall in addition be entitled to receive from the Director of Institute or Chief Medical Officer according to the procedure laid down at the end of (c) Sub-clause (i) under clause I

his actual expenses at nearest place including cost of treatment, lodging and board, as certified by the Director of Institute or the Chief Medical Officer.

VII. [a]. Any indigent person unconnected with the public service who is unable to proceed to pasture Institute or Saddar Hospital Jammu or Srinagar at his own expenses may be sent on Government expenses and his travelling expenses for the return journey also paid. Each person thus sent will get the following:-

1. His actual travelling expenses to the nearest place and back not exceeding those admissible to an Officer of the ninth class.
2. For the road journey between Kalka and Kasauli the patients and their attendants will be allowed actual expenses for the motor bus used by them for their conveyance and their luggage.
3. Maintenance allowance -/4/- daily during journey and 6 annas during treatment.
4. Maintenance allowance at the following rates:-

Europeans and Anglo Indians rupee one during journey and Rs. 2/8/- during treatment.

Note:— Free third class Railway tickets from Rawal pindi to nearest place in the case of persons sent from Srinagar and from Jammu to nearest place, in case of persons from Jammu are granted by the North Western Railway to natives of the poorer class and also to one attendant when necessary on production of a medical certificate signed by a Medical Officer not lower in rank than an Assistant Surgeon. The same is allowed on the return journey. The cost be charged to the Municipal grant in case of persons residing within the Municipal limits and to Medical grant in case of those living outside such limits.

SRINAGAR

VII. (b) Women children under 16 years of age and men ~~who are~~ by reason of age or other sufficient cause incapable of travelling alone may be allowed an attendant to accompany them to the Institute or Saddar Hospital Jammu or Srinagar and that any such attendant shall be granted:-

- (i) Travelling expenses and maintenance allowance at the rate sanctioned for the patient; and
- (ii) Wages not exceeding -/4/- a day in the case where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant.

N. B. It should be noted that attendants should be allowed only when their services are absolutely necessary.

VIII. Rs. 10 for patient whether treated at the centre in the State or at Kasauli will be paid to Pasteur Institute Kasauli on account of vaccine supplied.

